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REPORTS AND SPEECHES

ON

LOCAL TAXATION.

BY

GEORGE J. GOSCHEN, M.P.

27586

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PREFACE.

In the following pages I republish, in a form more accessible to the general public than Parliamentary Blue-books, a Report on the subject of Local Taxation which I made to the Lords of Her Majesty's Treasury when I was President of the Poor Law Board, and a Draft Report submitted by me as Chairman to the Select Committee of the House of Commons on Local Taxation in 1870. I have included in the volume a correspondence which passed between Mr. Julian Goldsmid, Member for Rochester, and myself, on the subject of the former Report, and two Speeches which I delivered in the House of Commons during the Session of 1871 on the subject of Local Taxation and Local Government Reform. I have also added Abstracts of the two Bills which I introduced on behalf of the Government into the House of Commons in the same Session, entitled "Rating and Local Government Bill," and "Rating and House-Tax Bill." To general readers parts of the Speeches would scarcely be intelligible without the means of reference to the contents of these Bills.

I regret that, in republishing these documents, I have no leisure to enter into the controversies which they have raised, or to reply to the comments which have been made with regard to them. I must limit myself to stating:—

First, as regards the statistics of my Report to the Treasury, that I have throughout used official records, or acknowledged statistical authorities such as Marshall's 'Digest,' Porter's 'Progress of the Nation,' and other publications, English and

foreign, of an equally authoritative character; that in the rare cases in which I have had recourse to estimates, owing to the incompleteness of the official Returns, I have stated the fact that they were estimates, and have taken maximum amounts, leaving the smallest margin for any possible error, the official data upon which the estimates are based being in every case recorded; and that I have personally given the greatest possible attention to every one of the statistical statements included in the Report, and am distinctly responsible for their correctness and for the mode of tabulation adopted. I will add that there has been in the Report no selection of particular years or of particular Returns; I have tabulated every item of trustworthy information which a vigorous research has enabled me to discover.

Secondly, as regards the Bills, that there is no foundation for the charge that the proposal made to apportion the rates between owner and occupier involved confiscation as regards the owners. The Bill in question proposed a distinct provision, with regard to existing contracts, to indemnify owners on terms even more favourable to them than the recommendation embodied in the resolutions of the Select Committee which dealt with this subject (*vide post*, pp. 175–176, and 209).

With regard to the comments made upon my selection of the Parish as the unit of Local Government, I may briefly state that I assigned to the Parish no functions which are not now possessed by officers of the Parish. I proposed the Parish as the unit for the collection of rates, which, with very rare exceptions, it is now, and I transferred to a single Parochial Board, with a defined mode of election, functions now distributed between the Vestry and various parochial officers, such as Overseers, Inspectors of Watching and Lighting, and Highway Surveyors, but I did not take any functions from a larger area in order to assign them to a smaller. The spirit of the legislation which I recommended was indeed in an exactly opposite direction. The constitution of the units was especially framed

with the view of facilitating their combination into larger aggregate areas for all the more important parts of Local Government. The Parish was simply to be the common denominator of all other areas, its own duties being limited within the smallest possible compass.

Some of the most serious objections which have been taken to my Report to the Lords of the Treasury are very clearly stated in the able letter of Mr. Julian Goldsmid, to which, together with my reply to it, I venture to call particular attention (*vide post*, pp. 141–150).

The question of the incidence of rates as between owners and occupiers, which I consider to be the most important point in the whole controversy respecting Local Taxation, has been more fully dealt with by me in my Draft Report submitted to the Select Committee (*vide post*, pp. 163–172) than in any other portion of the present volume.

It only remains for me to state, as regards my Report made to the Lords of the Treasury, that I have republished in this volume the principal portion of Appendix A., but that I have omitted some of the more detailed and elaborate statements which are of less general interest, and are less necessary for the general understanding of the subject with which the Report was concerned. The omitted portion consists mainly of a detailed Statement of Local Receipts and Expenditure (Appendix A. Part I. Statement V.), of which I now republish the Summaries only, and of some Statements in Appendix A. Part IV., relating to Local and Imperial Taxation in foreign countries. I would refer those of my readers who would wish to study those Statements to the Parliamentary Paper No. 470, Session 1870. For the sake of convenience, I have everywhere retained in the republished Report and in Appendix A. the references to the omitted statements and their notes as they stood. I have also omitted, in order to reduce the bulk of the volume, Appendices

B. and C. of the Report, the first of which contained reports from our representatives abroad on local taxation in various European countries, and the latter the accounts of the Corporation of the City of London. Both will be found in the Parliamentary Paper to which I have referred above. I have caused all the statements which are here reprinted to be carefully revised, but the corrections made have been mainly clerical.

It may be right to add that subsequent investigations have proved the correctness of my statements as regards local taxation. The expenditure for poor relief has slightly increased since the date of my report, and the statistics of the two last years have slightly added to some of the other items, but the broad facts shown in my Report to the Treasury, and the percentages worked out in its tables, will be found to be but very slightly modified by the experience of the two years which have since elapsed.

I trust that the great attention which the subject of Local Taxation has excited, and the serious interests involved, may be held to justify my republishing, in a form accessible to the general public, the information which it has been in my power to collect after the most careful examination of this large and difficult subject.

GEORGE J. GOSCHEN.

66, MOUNT STREET, *November*, 1872.

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LOCAL TAXATION.

RETURN to an Order of the Honourable the HOUSE OF COMMONS, dated 10 August, 1870: for,

COPY "of the REPORT of the Right Hon. GEORGE J. GOSCHEN, M.P., President of the Poor Law Board, to the Right Hon. the LORDS COMMISSIONERS of Her Majesty's Treasury, on the Progressive INCREASE of LOCAL TAXATION, with especial reference to the Proportion of Local and Imperial Burdens borne by the different Classes of Real Property in the United Kingdom as compared with the Burdens imposed upon the same Classes of Property in other European Countries."

GEORGE J. GOSCHEN.

POOR LAW BOARD, 1870.

Poor Law Board, Whitehall, March, 1871.

My Lords,

In accordance with your wishes, I have made inquiry into the progressive increase of Local Taxation, with especial reference to the proportion of Local and Imperial burdens borne by the different classes of real property. I have further inquired into the system adopted in foreign countries for raising the funds necessary for Local purposes; and I have endeavoured to ascertain, as accurately as possible, whether the proportion of Taxation borne by real property in this country is in excess or not of the share borne by the same class of property elsewhere.

The difficulty of obtaining precise information as to the aggregate amount spent by all the Local authorities seems to have been as great amongst our neighbours as amongst ourselves. In France, the last authoritative statement of the total Receipts and Expenditure of the Communes was submitted in 1862.* By the kindness of the French authorities, I have obtained approximate data for the year 1867, but no precise accounts can be procured of a portion of the Communal Income and Expenditure. In Prussia the same desire has been felt to collect accurate information as to the total extent of their Local burdens, and the same irritation at the difficulty of obtaining complete Returns as has been experienced here. For more than twenty years efforts have been made to secure exhaustive and scientific Returns, but the same difficulty which has so often baffled our attempts in the same direction has baffled the Prussians—the difficulty of compelling the vast number of Local authorities, dealing with different Rates, and often with overlapping jurisdictions, to fill up forms on the same principle, however minute the directions given might be.

The information which has been obtained through the Foreign Office as to Local Taxation in foreign countries is most valuable, and shows broad results which may be relied on, but in many instances the imperfection of the Returns, in matters of detail, has been frankly avowed.

I shall state in a subsequent part of my Report the precise questions which I drew up with regard to Local Taxation abroad, and which the late Lord Clarendon was kind enough to transmit to our Representatives in some of the chief Continental countries. It will be convenient, in the first place, to summarise the progress of Local Taxation in the United Kingdom.

The Return moved for by Mr. Hunt, No. 497, Session 1868, and compiled under the care of the Poor Law Board, has supplied the most complete

* Since this part of the Report was written, a similar Statement has been published for 1868, an account of which is given in Statement II. Part IV. Appendix A. The details are substantially the same as those supplied by the French Minister of the Interior, and which are afterwards made use of in this Report and in the Appendix.

data as to the amounts raised by "Rates," which have as yet been obtained; but the absence of any equally trustworthy document for previous years renders extreme caution necessary in instituting comparisons.

It is necessary to remember that most of the previous annual Returns on the same subject-matter are demonstrably imperfect, and the figures in special Returns, such as that moved for by Sir Michael Hicks Beach, No. 53, Session 1868, "Local Taxation, &c.," have been taken from the inaccurate annual Returns.

In the year 1860 an Act was passed providing for an Annual Return of Rates, Taxes, Tolls, and Dues levied for Local Purposes in England [23 & 24 Vict. c. 51]; but the Returns have not been made with regularity or precision; nor can I find that the fines for the non-communication of the information required have ever been exacted. I may also remark that great confusion continually arises from the circumstance that several Rates are sometimes levied with the Poor Rate, and sometimes as separate Rates. It is well known that of the 11,000,000*l.*, in round figures, to which the total levy of Poor Rate has risen, nearly 4,000,000*l.* are raised for purposes totally unconnected with the Relief of the Poor, and represent the County, Police, Borough, Highway, and other similar Rates. It appears that, even in the official "Local Taxation Returns," that portion of the Borough Rate which is levied with the Poor Rate has been in past years counted twice over; once in the item "Poor Rate," and once in the item "Borough and other Rates." Again, in the same "Local Taxation Returns," District Rates have been till lately only included where the Local Boards have sent the Returns, and, as a vast number failed in their duty, the Returns are most imperfect. I believe, however, that by the aid of the special Return, No. 497, mentioned above, supplemented by the Returns Nos. 497–I., Sess. 1868, and 430, Sess. 1870, which correct certain items found to be erroneous on a further searching revision, results have at length been attained which may be absolutely relied upon. I have alluded to the imperfection of previous data in order to avoid erroneous inferences being drawn from a minute comparison between statistics in which many important items were omitted and the complete data which are now before the public, and which include all Local Taxation without exception. Previous figures must be dealt with broadly, and with a wide margin for possible error.

The foregoing remarks apply, not to the Poor Rate, of which accurate Returns have been compiled since the beginning of the century, but to the vast number of collateral Rates. So far as the Poor Rate alone is concerned, we have comparatively safe ground on which to build comparisons between different periods.

The position of Local Direct Taxation in 1868, the latest period for which the entire data have been collected, was, according to the special Return, moved for by Mr. Ward Hunt, and the Returns correcting it, as follows, in round numbers:—

	£.	£.
Poor Relief proper		7,500,000
Expenses incurred under—		
Vaccination Acts		300,000
Registration Acts		
Assessment Acts		
And in Collectors' Salaries		
Highway Rate—		
Contributed from Poor Rate	600,000	
Levied separately	900,000	
		1,500,000
County, Hundred, Police, and Borough Rate—		
Contributed from Poor Rate	2,500,000	
Levied separately	500,000	
		3,000,000
Lighting and Watching Rate		100,000
Improvement Commissioners		400,000
General District Rates		1,700,000
General and Lighting Rates in the Metropolis		1,000,000
Rates levied by Commissioners of Sewers (including Embankment Rates)—		
Metropolitan	500,000	
Extra Metropolitan	200,000	
		700,000
Other Rates, including Burial Boards, Fire Brigades, &c.*		400,000
TOTAL		16,600,000

(I purposely omit Church Rates, amounting to about 200,000*l.*, as they are now a voluntary tax.)

This sum of 16,600,000*l.* represented the amount levied for Local purposes on Real Property; *i. e.* the Direct Local Taxation. In order to arrive at the Total Local Taxation, it is necessary to add the Indirect Taxation.

This consisted, according to the Local Taxation Returns of 1868, of—

Market Dues	£30,000
Bridges and Ferries	110,000
Harbours	1,260,000
Turnpike Tolls	970,000
Pilotage and Light Dues	610,000
City Coal and Wine Duty	235,000
Total Indirect Taxation	£3,215,000
Total Direct Taxation	16,600,000
TOTAL Amount of Local Taxation, Direct and Indirect	£19,815,000

This sum, however, does not exhaust the whole of the aggregate Receipts. Three more branches of revenue are at the disposal of Local authorities, viz.:—

* The details are as follows:—

Burial Boards	£108,725
Baths and Washhouses	11,398
Fire Brigade	31,953
Some special Rates in Metropolis	36,006
Ditto in Liverpool	179,486
Ditto elsewhere	9,083
TOTAL	£376,651

(1.) The proceeds derived from the rent and sale of Local property.
(2.) Subventions from the State.
(3.) Moneys raised by loan.

Of these sources of revenue no Return hitherto published has given any complete summary.

In order, therefore, to arrive at a clear conception of the whole extent of Local finance, it became necessary to institute an exhaustive and minute inquiry into every source of Local revenue. The results of this investigation are embodied in Part I. of Appendix A., which contains extracts and summaries of Local Income and Expenditure classified from several points of view. The first Summary shows the aggregate amounts received and expended in a given year by each class of Local authority in England and Wales. It presents the astounding totals of 30,140,000*l.* of Receipts, and 30,240,000*l.* of Expenditure. No comment is needed on the importance of the considerations which this result of my inquiry suggests. The bodies entrusted with the management of these funds form twenty classes, as follows:—

	£.
1. Boards of Guardians, responsible for the expenditure of Receipts amounting to	9,070,000
2. County Magistrates and County Treasurers, responsible for the expenditure of Receipts amounting to	2,300,000

Then follow seven classes of authorities exclusively *urban* in character:—

3. Municipal Boroughs	£2,710,000	Total, about 13,000,000
4. Improvement Commissioners	1,580,000	
5. Local Boards	2,500,000	
6. Vestries, &c. of the Metropolis	1,420,000	
7. City of London Corporation, and other City Trusts	1,830,000	
8. Metropolitan Board of Works	2,110,000	
9. The Metropolitan Police Commissioners	820,000	

The next two classes are—

10. Commissioners of Sewers (extra-Metropolitan)	Receiving together about	230,000
11. Drainage and Embankment Authorities (extra-Metropolitan)		

Then follow—

12. Lighting and Watching Authorities under the old Act of 3 and 4 Will. IV. c. 90	Receiving	80,000
13. Burial Boards	Receiving	210,000

Then follow two classes of authorities having under their charge the repair of roads, namely:—

14. Highway Authorities	Receiving together	2,420,000
15. Turnpike Trusts		

Lastly, we have five other classes of bodies who administer mostly indirect taxes, namely:—

16. Markets and Fair Authorities	Receiving	60,000
17. Bridges and Ferries	Receiving	130,000
18. Harbour Authorities	Receiving together	2,640,000
19. Pilotage Authorities		
20. Mercantile Marine Fund		
TOTAL		£30,140,000

Looking broadly at these results, it may be well to bear in mind the following facts:—

	£.	£.
Distinctly Urban Authorities receive		13,000,000
Distinctly Rural Authorities receive		5,030,000
		18,030,000
[*i. e.* Road Authorities	2,420,000	
County Authorities	2,300,000	
Lighting and Watching Authorities	80,000	
Drainage Authorities	230,000	
	5,030,000]	
Authorities partly Urban, partly Rural, receive		9,470,000
[*i. e.* Boards of Guardians	9,070,000	
Burial Boards	210,000	
Bridges, Ferries, Market Dues	190,000	
	9,470,000]	
Maritime Authorities receive		2,640,000
TOTAL		£30,140,000

Nothing can be more important than that these broad lines of division should be borne clearly in mind. It may not be unnecessary to repeat that the sums specified here as received by each class of Local authority include the proceeds of Loans and other sources of revenue, as well as the sums raised by Rates.

The 2nd Summary in Part I. of Appendix A. classifies the aggregate Receipts and Outgoings, not according to the class of authority dealing with them, but according to the source of Income and the objects of the Expenditure.

It appears that—

Rates produced	£16,200,000
Dues, Tolls, and Fees	4,350,000
Contribution by Government to Local Purposes	1,225,000
Rents from Property	325,000
Sales of Property, &c.	1,000,000
Loans	5,500,000
Miscellaneous Receipts	1,540,000
	£30,140,000

As regards the Expenditure, it has been distributed under four heads, namely, General Purposes, New Works, Interest on Debt, and Debt Repaid:—

General Purposes absorbed	£22,120,000
New Works	4,250,000
Interest on Debt	2,110,000
Repayment of Debt	1,760,000
TOTAL	£30,240,000

It should, however, be remarked that this analysis is imperfect. The Returns of the Local Boards and of the Municipal Boroughs do not distinguish the items of New Works from other Expenditure, and thus a large

item is probably included in "General Purposes" which should properly belong to "New Works." Some of the Returns, too, do not distinguish between the items "Debt Repaid" and "Interest on Debt," but lump them both together.

In Statements III. and IV. of Part I. Appendix A. the Receipts and Expenditure are classified both according to the class of authorities dealing with them, and according to the sources whence the Receipts are derived, and the objects to which the Expenditure is devoted; Statement III. showing what amount each class of Local authority derives from each source of income previously enumerated; and Statement IV. showing the amount spent by each class of Local authorities on "General Purposes," "New Works," "Interest on Debt," and "Repayment of Debt," respectively.

A Summary, No. VII., has also been prepared, showing the position of the Metropolis separately. The result is very remarkable. The Expenditure of the Metropolis accounts for upwards of 8,010,000*l.* out of the total Expenditure of 30,240,000*l.* Of these 8,010,000*l.*, however, a very large proportion appears to be what may be called "Extraordinary Expenditure," provided for, not by Rates, but by Loans, "New Works" having absorbed 2,600,000*l.* Of the total amount of Receipts, the sum of—

£3,470,000 was raised by Rates.
390,000 by Dues, Tolls, and Fees.
580,000 by Rents and Sales of Property.
400,000 by Government Subvention.
290,000 by Miscellaneous Receipts.
3,100,000 by Loans.

£8,230,000

Another brief Summary, No. VI., shows for the whole of England and Wales the financial transactions as to the raising of Loans and repayments of Loans by Local authorities.

The total amount borrowed in the year was about	£5,450,000
The total amount of Loans repaid . . .	1,750,000
The addition to the liabilities of the Local authorities incurred in the year was accordingly	£3,700,000

If the total amount raised by Loan is deducted from the total amount raised from all sources, it will appear that the total Receipts of the Local authorities, irrespective of Loans, were 24,700,000*l.*

The total Expenditure, exclusive of the repayment of Debt, was 28,600,000*l.*

The difference between the two Totals had to be provided for by the creation of Debt.

The various Summaries to which allusion has been made will be found convenient for reference, as showing in broad lines the leading features of our Local finance. But I have thought it expedient to gather together in one abstract of accounts (Statement V. of Part I. Appendix A.) the whole of the accounts of the various Local authorities enumerated above.

The materials have been collected from various Parliamentary Returns, but they have been rearranged on one uniform system, as far as possible, which should clearly distinguish between the various sources of revenue.

The accounts have been in some instances somewhat condensed, but they are, it is hoped, sufficiently detailed to supply all the information necessary for general purposes as to the financial proceedings of the various classes of Local authorities in a given year.

The Returns from which these accounts are taken are in some instances themselves deficient, but great pains have been taken to present as complete an account as possible of our aggregate Local Income and Expenditure, compatibly with simplicity and clearness.

Though my special intention has been to inquire into the Local Taxation of England and Wales, I have collected as much information as was accessible to me as regards Scotland and Ireland. Statements VIII. and IX. in Part I. of Appendix A. show the aggregate amount of Local Receipts and Expenditure for Scotland and Ireland respectively. They are as follows:—

Local Expenditure in Scotland (partly estimated)	£3,000,000
Local Expenditure in Ireland . . .	3,050,000
If to these amounts we add the English Expenditure of	30,240,000
We arrive at the total of	£36,290,000

as the aggregate Local Expenditure of the United Kingdom.

The Statement as regards Ireland has been framed on the full details supplied by Dr. Hancock's Irish Local Taxation Reports. As regards Scotland the information is very incomplete.

Having commented on the various Statements contained in that portion of the Appendix which deals, not with the historical or comparative aspect of Local Taxation, but simply with the present annual expenditure, I call the attention of your Lordships to the following main facts which have been hitherto elicited.

1. The aggregate Local Expenditure of the United Kingdom is upwards of 36,000,000*l.*

2. The aggregate Local Expenditure of England and Wales, in a given year (1868), was 30,240,000*l.*; the Receipts for the same year being 30,140,000*l.**

3. Of this sum—

£16,200,000, or 53·5 per cent., are raised by Rates, being Direct Local Taxation.
4,350,000, or 14·2 per cent., are raised by Tolls, Dues, Fees, being Indirect Local Taxation.
1,325,000, or 4·2 per cent., are raised by Sales, or Rents of Property.
1,225,000, or 4·0 per cent., are raised by Government Subvention.
5,500,000, or 19·0 per cent., are raised by Loans.
1,540,000, or 5·1 per cent., are raised by Miscellaneous Receipts.

£30,140,000	100·0

* The difference must have been provided for by balances.

4. Of the aggregate Receipts of 30,140,000*l.*—

£13,000,000, or 43·1 per cent., are spent in distinctly *Urban* Districts.
5,030,000, or 16·8 per cent., are spent in distinctly *Rural* Districts.
9,470,000, or 31·3 per cent., are spent in Districts *partly Rural, partly Urban.*
2,640,000, or 8·8 per cent., are spent by *Maritime Authorities.*

£30,140,000 100·0

I now leave the subject of the total actual Revenue and Expenditure of Local Authorities in order to deal more especially with the "Rates."

Taking the same distribution of Rates as has been made of the total Local Receipts between the various classes of authorities, we have the following result:—

	Rates.	
	£.	£.
Purely Urban Authorities—		
Municipal Boroughs	914,000	
Improvement Commissioners	410,000	
Local Boards	1,685,000	
Vestries, &c. (Metropolis)	1,036,000	
City of London	175,000	
Metropolitan Board of Works	417,000	
Metropolitan Police	482,000	
TOTAL	5,119,000	5,119,000
Purely Rural Authorities—		
County Treasurers	1,501,000	
Highway Authorities	1,378,000	
Lighting and Watching	80,000	
Commissioners of Sewers (extra-Metropolitan)	43,000	
Drainage and Embankment (extra-Metropolitan)	176,000	
TOTAL	3,178,000	3,178,000
Partly Urban, Partly Rural Authorities—		
Boards of Guardians	7,830,000	
Burial Boards	96,000	
TOTAL	7,926,000	7,926,000
TOTAL of RATES levied by all AUTHORITIES		16,223,000

The following points suggest themselves as peculiarly important for consideration in connection with the general subject of Rates:—

1. HISTORICALLY.

(*a*) What has been the increase in the gross amount of money levied by Rates at different periods?

(*b*) What Rates exhibit the greatest comparative increase?

(*c*) Has the increase in the value of the property bearing the burden of Rates been greater or less, in proportion, than the increase on the sums collected? and—

(*d*) How has the increase in value, and the increase in the burdens borne, been distributed between Lands, Houses, and other classes of Real Property respectively?

2. GEOGRAPHICALLY.

In what parts of the country has the increase in Rates, if any, been most marked?

Throughout the course of this inquiry it will be important to distinguish clearly between the various Rates according to the purposes for which they are levied, and especially between (*a*) Rates which simply represent the discharge of a burden, and by which the Ratepayers are not directly benefited themselves, such as the Poor Rate; (*b*) Rates imposed for reproductive purposes, such as that for Drainage; and (*c*) Rates which, although not for reproductive purposes, confer direct and immediate benefits on the Ratepayers.

The causes of the increase in Local burdens cannot be fairly appreciated without due regard being paid to these distinctions.

1. HISTORICAL STATEMENT.

(*a*) As to the Gross Amount of Rates at different periods.

(*b*) As to the Rates which exhibit the greatest amount of increase, or have been recently imposed as fresh burdens.

Materials, more or less perfect, exist for instituting comparisons between the extent of Local burdens at the following dates:—1803, the average of 1813-15, 1817, 1826-27, 1841, 1862, and 1868. But the fact that the same Rates were at some dates collected with the Poor Rate, and returned with them, and at other times levied separately, causes considerable confusion, and some uncertainty.

The receipts from Rates, as far as they can be ascertained, amounted—

	£.		£.
In 1803 to . .	5,348,000	In 1841 to . .	8,101,000
In 1813–15 to . .	8,164,000	In 1851 to . .	8,916,000
In 1817 to . .	10,107,000	In 1862 to . .	12,207,000
In 1826–7 to . .	9,544,000	In 1868 to . .	16,800,000 (inclusive of Church Rates).

The details comprising these amounts will be found in various Statements in Part II. Appendix A., with notes explaining the sources whence the figures are derived, and pointing out several discrepancies and apparent errors in previous Returns.

In considering the total burden for the year 1803, viz. 5,348,000*l.*, it is important to point out that the main Rates included in the return were the Poor and County Rates and the Church Rates, the "Bye Highways" Rates also apparently forming a portion of the aggregate. With regard to the Highway Rates proper, I have been able to obtain no information prior to the year 1816, except that Sir John Sinclair estimated them at 100,000*l.* in 1803.

The Total at the next date, 1813–15, is stated at 8,164,000*l.*, and is believed to include a portion of the following:—

Church Rates, amounting approximately to .	£564,000
Highway Rates ditto .	1,415,000

It is, however, probable that not more than 800,000*l.* of these Rates are included in the above-mentioned Total of 8,164,000*l.*

In 1816, Church Rates and Highway Rates appear to have been separated in the Returns from Poor and County Rates, and the Total for the next year 1817, 10,107,000*l.*, is thus composed:—

*Poor and County Rates	£8,128,000
*Church Rates	564,000
Highway Rates	1,415,000
TOTAL	£10,107,000

Since this date, Poor and County Rates never comprised any amounts levied for Church Rates or Highway Rates, till, in 1865, payments towards Highway Boards were once more made out of the Poor Rates. The levy for Poor Rates has, therefore, been increased since 1865 by an amount varying between 500,000*l.* and 600,000*l.* per annum, while there has been a decrease both in the amounts levied as Highway Rates separately and in those received for Turnpike Tolls.

Between 1817 and 1840 no new Rates of any moment appear to have been introduced; the main items continued to be Poor Rate and County Rate, Church Rate and Highway Rate.

Towards the year 1840 Borough Rates and Police Rates began to be levied, and, although raised with the Poor and County Rates, and included in them in all Returns, were devoted to entirely new purposes. (I may mention incidentally that it is only approximately that I have been able to discover the amounts paid out of the Poor Rate towards Borough, Police, and County Rates. The three latter Rates, wholly distinct as they are, have been lumped together in one figure in all Returns as to the Poor Rates.)

Soon after the passing of the Public Health Act in the year 1848, the Rates levied by Boards of Health begin to swell the totals returned as levied for Local purposes. In 1856 the series of Acts establishing Metropolitan Local Government commenced, and added largely to the aggregate amount of Rates. In 1858 the Local Government Act was passed, under which innumerable Local Boards have been established, levying "General District Rates." Many years previously large sums must have been levied as Rates by Improvement Commissioners under Local Acts in many parts of the country, but a diligent search has not revealed any trustworthy data on the subject. This absence of information in the earlier years tends very largely to enhance the great apparent increase in Local burdens. Previously to 1841, neither Receipts nor Expenditure are chronicled in respect of any of the following branches of Local Administration:—Police; General Sanitary Improvement of Towns; Lighting, Watching, and Paving; Government of Towns; Sewage; Drainage; and even in the

* It should be explained that the amounts here given for these Rates are not ascertained to be the actual amounts for the year 1817. The amount given for Highway Rates is that of 1813–15, and the Church Rates were not ascertained till the year 1826; but, as 1817 was the first year in which the Poor and County Rates were separated, the Highway and Church Rates, as ascertained at the nearest dates, have been included.

more complete investigations undertaken in 1846, London Rates are only entered to the extent of 82,000*l.*

The last seventy years may be divided as regards Rating into three periods:—

(1) 1803–1840, when the main Rates levied, or, at least, recorded, were—

1. Poor Rate. 2. County Rate. 3. Church Rate. 4. Highway Rate.

(2) 1841–1851, when Police Rates and Borough Rates were added.

(3) 1851–1869, when what may in general terms be called Sanitary Rates, and Town Rates other than Borough Rates, were superadded. They may broadly be entitled "General District Rates."

A statement of the growth of the various separate Rates, and, where different Rates are raised together, of the growth of the various kinds of Expenditure to which the funds were devoted, will bring out the foregoing facts into clearer relief.

It may be convenient, in the first place, to distinguish between three classes of Rates:—

(a) *Rates which have been levied for the last seventy years*, i.e. Poor, County, Church, and Highway Rates.

(b) *Rates of very long standing, but of which there was no record kept in the earlier periods*, i.e. Lighting and Watching Rates, levied under 3 & 4 Will. IV. c. 90, Sewers Rates, and Rates under Local Acts.

(c) *Modern Rates*, levied since Municipal Government was introduced, and Police and Sanitary Legislation commenced.

1. To deal with the various *new* Rates, or *new* branches of Expenditure in the first instance: they are—

	£.	£.
As regards Towns—		
Borough Rates (and similar Rates in Boroughs)	914,000	
General District Rates levied by Local Boards	1,682,000	
Rates levied by Improvement Commissioners	410,000	
Expenditure by Burial Boards	100,000	
		3,106,000
Metropolitan Rates—		
Metropolitan Board	417,000	
City of London Rates (less Police Expenditure)	125,000	
Metropolitan Vestries and District Boards	1,036,000	
		1,578,000
Police Rates—		
Metropolitan	481,000	
City of London	50,000	
		531,000
* Total as regards Towns		5,215,000
As regards Rural Districts—		
Police Rates levied with County Rates (10 Geo. IV. c. 44; 1829)	550,000	
Total as regards Rural Districts		550,000
TOTAL		5,765,000

* It should be noted that this enumeration does not include the special Liverpool Rates, amounting to 180,000*l.*, which are not accounted for by any Local authority, although mentioned in Mr. Ward Hunt's Return (*vide* p. 28, note *).

Almost the whole of this amount is practically *new* Taxation for *new* purposes, imposed since 1839. The Borough Rate began in 1836, but had only reached 200,000*l.* in 1840. The Metropolitan Police Rate appears to have been imposed in a certain form as early as 1829, but no Returns are given as to the amount levied, even in the detailed Returns of Local Taxes published under direction of the Poor Law Board in 1843 and 1846. Again, of the 1,578,000*l.* now spent for Local purposes in the Metropolis, exclusive of Police, only one corresponding item can be found, even so late as 1846, and that amounts only to 82,000*l.*, for Rates levied by Sewers authorities. So far as the Returns enable us to judge, the above total of 5,700,000*l.* is *entirely new* Taxation, with the exception of about 300,000*l.* It will further be observed that, with the exception of 550,000*l.* for Rural Police, the whole of the new Rates falls upon towns.

2. As regards an older class of Rates which were imposed at an earlier date, but of which no records can be found, they consist mainly of—

1. Lighting and Watching Rates, amounting now to about	£80,000
2. Drainage and Embankment	177,000
3. Commissioners of Sewers (Extra-Metropolitan)	43,000
	£300,000
Add 300,000*l.*, as estimated from the former class	300,000
TOTAL	£600,000

3. As regards the old class of Rates, of which records have been kept, they are—

Poor Rate (*i.e.* the amount levied for Poor Rate, *less* the amount paid over for Borough Rate, County Rate, Police Rate, and Burial Boards)	£7,830,000
County Rate, after deducting Police Expenditure	950,000
Highway Rates	1,378,000
	£10,158,000

I now proceed to compare the sum of 10,158,000*l.*, together with 230,000*l.* levied for Church Rates in 1868, with the Expenditure for similar purposes during the course of the present century previous to 1840, when the new series of Rates began to operate.

(1) As regards Church Rates (now abolished, or retained only for the purpose of paying off debt), the amount levied in 1868 was 230,000*l.* In the years between 1815 and 1830, the amount appears to have been about 550,000*l.* On this head, therefore, there appears a reduction.

(2) Taking Highway Rates next in order, we find the increase to be very slight. For the year 1868, or, more properly, for the year ending Michaelmas 1868, the amount, including that paid out of Poor Rates, was 1,378,000*l.*

In the Year	1817	they amounted to	£1,415,000
,,	1827	,,	1,121,000
,,	1841	,,	1,169,000
,,	1847	,,	1,638,000
,,	1862	,,	1,416,000
,,	1868	,,	1,378,000*

* This amount includes the payments of Highway Boards out of Poor Rates (amounting to 614,893*l.*) as well as the Highway Rates properly so called.

If the reduction of Turnpike Tolls be taken into consideration in connection with these figures, it will appear that, as regards Highway Rates, the increase is very small indeed as compared with those of the year 1817, and not very large if compared with those of later years.

(3) Nor has the County Rate proper, exclusive of Police Rates, increased very much. The total given in Part I. Appendix A. is 1,500,000*l.* From this it is necessary to deduct the 550,000*l.* raised for Police purposes, which have already been dealt with. There remain 950,000*l.* for County purposes proper, irrespective of the modern Police Rate. In 1843 and 1844 the amounts levied for County Rate, irrespective of Police Rate, were 741,000*l.* and 700,000*l.*, so that the increase has not amounted to more than 250,000*l.*; and, looking further back (as, for instance, to the decennial period between 1820 and 1830), it will be found that the County Rate proper amounted to this same sum of 700,000*l.*—not more than 200,000*l.* at the most below the present Rate. New branches of Expenditure have been put upon the County Rate, and some of the expenses have materially increased; but, on the other hand, larger contributions are now made from the Consolidated Fund towards defraying charges formerly borne exclusively by Local Rates. Considerable concessions were made in this direction by Sir Robert Peel in 1846.

(4) There remains to be considered the largest branch of Expenditure for Local purposes of all Local burdens, the Expenditure for the Relief of the Poor. In this item there has been, broadly speaking, a considerable increase. The fluctuations, indeed, have been so great that the most contrary conclusions might be drawn by statisticians if they were permitted to select single years for comparison. The fair mode of dealing with this Expenditure is to take averages over certain periods long enough to afford time for the operation of exceptional causes to be counterbalanced by the effects of several ordinary years.

The result of taking averages over the last fifty years, in decennial periods, is as follows:—

Average Yearly Expenditure for Poor Relief,	1819–29	£6,300,000
,, ,,	1829–39	5,700,000
,, ,,	1839–49	5,200,000
,, ,,	1849–59	5,500,000
,, ,,	1859–69	6,500,000

These figures show that this branch of Expenditure has risen from the lowest average, 5,200,000*l.*, to the highest average, 6,500,000*l.*, showing an increase of 1,300,000*l.* But it may fairly be said that, looking to the last five years, the average of the last ten years affords an insufficient notion of the present charge. The figures should be considered more in detail. It is to be remarked that—

The lowest figure during the whole period was		£4,050,000 in 1837
The highest ,, ,,		7,700,000 in 1869
The highest figure in the first 10 years of the series was		7,330,000 in 1820
Ditto second ,, ,,		6,830,000 in 1830
Ditto third ,, ,,		6,180,000 in 1848
Ditto fourth ,, ,,		6,000,000 in 1856
Ditto fifth ,, ,,		7,700,000 in 1869

It thus appears that the average increase in the last decade has been 1,300,000*l.* over the *lowest* decade in the last fifty years. This sum repre-

sents the average annual disadvantage to which rateable property has been subjected during the last ten years in respect of Expenditure for the Relief of the Poor, as compared with the most favourable decade in the century, irrespective of the increase in the value of rateable property, and of the parts of the country where the increase has taken place. But let it be assumed that the Expenditure for the last year has been normal, and that 7,700,000*l.* represents the probable cost of the Relief of the Poor for future years; let this amount then be compared with the average Expenditure not of the heavy years between 1812 and 1819, but of the forty years, 1820–1860, for which the average Expenditure was between 5,700,000*l.* and 5,800,000*l.*; and the present excess is therefore a little under 2,000,000*l.*

With regard to sundry further charges placed on the Poor Rate, and not hitherto included, such as the cost of Vaccination and Registration Acts, and other minor items, there has been naturally some excess. On the other hand, there has been a great diminution in the cost of Removals, and other charges have been lightened or abolished. The excess on Miscellaneous Expenditure in connection with the Relief of the Poor out of the Poor Rate is, as will appear from the following Table, very small, and is counterbalanced by the greater contributions now made from the Consolidated Fund.

	1841.	1868.
	£.	£.
Costs of proceedings at law	69,900	28,800
Registration	53,700	73,800
Vaccination	11,700	51,000
Parochial assessments and valuation	43,100	50,000
Money expended for all other purposes	527,700	532,200
Constables' expenses	. .	36,000
Jury lists and registration	. .	39,200
TOTAL (in round numbers)	706,100	811,000
Deduct Receipts from Treasury	227,000	418,000
	479,100	393,000

The three classes of Rates which have now been dealt with make up the Total for the year 1868 as follows:—

New Rates	£5,465,000
Old Rates but lately brought into account	600.000
Old Rates appearing in Returns of former years	10,158,000
	£16,223,000

The following is, I believe, as fair a statement of the increase in Local Rates, looking generally at the last fifty years, as can be drawn up:—Local Rates have risen from a sum between 8,000,000*l.* and 9,000,000*l.* to a sum between 16,000,000*l.* and 17,000,000*l.*, an average apparent increase of 8,500,000*l.* Of this increase 600,000*l.*, at the very least, may be put down as apparent only; large sums having been omitted in the earlier Returns, which are now recorded. Of the remaining 7,900,000*l.*, there are

due to new Rates, imposed for Town Improvements and Police purposes since 1840 . . . . . £5,500,000
To Increased Expenditure on Poor Relief, about 2,000,000
To Increased Highway Rate, about . . . 200,000
To Increased County Rate, about . . . 200,000

TOTAL . . £7,900,000

This statement may not be absolutely correct as to particular years, but the figures which have been quoted show that it is mainly right.

Comparing 1868 with many previous years, the difference is very much smaller. If from the total given for the year 1868, *i.e.* . £16,220,000
adding for Church Rate 230,000

Total . . £16,450,000
we deduct for entirely new Rates 5,500,000

there remains to be accounted for £10,950,000

In years so far back as 1817 and 1826 it would, possibly, not be right to add so large a sum as 600,000*l.* for Rates levied in Towns for various purposes, and in the counties under the old Sewers Acts, but not accounted for. If, therefore, we leave this item of unrecorded Rates entirely out of the calculation, the comparison is as follows:—

Rates in 1868, less the new Rates imposed since 1840 . £10,950,000
Total Rates in 1817 10,107,000

Excess of Rates in 1868 . . £843,000
Rates as above in 1868 10,950,000
Total Rates in 1826 9,550,000

Excess of Rates in 1868 . . £1,400,000

If we add, in the case of each of the years 1817 and 1826, 400,000*l.* for the class of Rates known to have existed, but unrecorded, the difference between these years and 1868, in regard to the same class of Expenditure, does not exceed an amount between 500,000*l.* and 1,000,000*l.*

The year 1841, on the other hand, was a year of low Expenditure for the Relief of the Poor.

The Rates ascertained were £8,100,000
Add for Rates omitted (say, not more than 450,000*l.*) 450,000

TOTAL £8,550,000

Deducting this sum from 16,450,000*l.*, we find an excess in the Expenditure of 1868 over that of 1841 of 7,900,000*l.* This may be accounted for, more or less, in round numbers, as follows:—

Entirely New Rates	£5,500,000
Deducting for part of Police and Borough Rates brought in in 1841	200,000
	£5,300,000
Excess in Poor Relief Expenditure	2,550,000
Highway and County Rate (200,000*l.* in each case)	400,000
Miscellaneous Expenditure paid out of Poor Rates	150,000
	£8,400,000
Deducting Balance in favour of 1868 in respect of Church Rates	300,000
Also, Excess in Contribution from Treasury	200,000
TOTAL Increase	£7,900,000

The excess in respect of Poor Relief Expenditure was greater in this year than the general estimate of 2,000,000*l.*, as the year 1841 is a favoured year in that respect; but the excess in other respects was within the estimated amount. As the Total Rates ascertained for 1841 present the lowest total of all the years since 1813 for which we have trustworthy materials, a comparison of 1868 with this year is as striking as regards excess of burdens as any that could be instituted.

To sum up this part of my subject, it should be remembered that, on the broadest historical survey, there has been an increase of 8,000,000*l.* in Local burdens, of which—

£2,000,000 are due to Poor Law Expenditure, which excess for the present I will assume to be partly Rural, partly Urban.
5,500,000 are due to New Rates, for the most part imposed since 1840, of which 5,000,000*l.* are due to Town Rates, and only 500,000*l.* to County Police.
500,000 are due to an increase in Highway Rates and County Rates, and Miscellaneous Expenditure, of which the main portion falls on Rural districts.

£8,000,000

Thus,

£5,000,000 would fall on Towns.
1,000,000 would fall on Rural districts;
2,000,000 on Poor Law Unions, which for the present may be considered as partly Rural and partly Urban. [In a later portion of my Report I deal with the distribution of this increase.]

Of the total Rates of 16,500,000*l.* (in round numbers) now spent by Local Authorities, the following is a broad analysis:—

£5,000,000,	or 30·0	per cent., are exclusively Urban Rates.
3,000,000,	or 18·5	per cent., being County and Highway Rates, are exclusively Rural.
8,000,000,	or 48·5	per cent., being Poor Law Expenditure; and
500,000,	or 3·0	per cent., being Miscellaneous Rates, are partly Urban and partly Rural.
£16,500,000	100	

I now proceed to deal with the increase in the value of Real Property.

Two sources of information are at our command in this respect—the *Income Tax Returns* and the Returns of *Rateable* Property, technically so called. As regards the former, we have an Estimate for the year 1803–4, and actual returns for the years 1814–15, and for all years subsequent to

1842, when the Income Tax was reimposed. As regards the latter, we have information for the years 1841, 1847, 1850, 1856, 1866, 1868.

The estimated Annual Value under Schedule A. for 1803–4 was . .	£34,864,000
The ascertained ditto ditto 1814 was . .	53,495,000
The amount reached in . . . . . 1868 was . .	143,872,000

These figures show the extreme limits of the progress in Value.

It is to be regretted that no returns of the Rateable Value exist previous to 1841. Various Parliamentary Returns profess to give the Rates in the £. to which Parochial Assessments or Rates amounted in the years 1813–15 and 1826–27; but the Rate in the £. appears to have been calculated for the years in question on the Income Tax Returns of the year 1814, and not, as in the years subsequent to 1841, on what is called the Rateable Value. A further complication arises from the fact that the calculation has been made in various Tables in Marshall's 'Digest,' and in some Parliamentary Returns, not on the total of 53,495,000*l.*, the figures supplied by the authorities of Somerset House, but on the sum of 51,898,000*l.*, which appears in a Sessional Paper submitted to Parliament in the Session 1814–15, and was probably an Estimate, while the larger sum was that upon which the Income Tax was actually levied. In order, therefore, to arrive at a comparison between the Rateable Value in 1813–15 and the Rateable Value in 1841 and subsequent years, the same deductions ought to be made from the Annual Value on which Income Tax was actually paid in 1813–15, as appears to be the average difference between Annual Value and Rateable Value subsequent to 1841. This difference, in the years for which we have Returns both for Annual Value and for Rateable Value, has varied between 30 and 25 per cent. Taking the lower percentage, that which we should now call the Rateable Value would, in 1813–15, have been 25 per cent. less than 53,495,000*l.*, *i.e.* 40,121,000*l.*, whereas the Rates in the Returns which have been mentioned, and which have been made use of in the Statements inserted in Part II. Appendix A. have been calculated on 51,898,000*l.* The Rates per £., therefore, given for the years 1813–15 are at least 20 per cent. lower than they would have been shown to be if the same deductions from the gross value had been made in those years as have been shown to be made since 1841; nevertheless, in the present Report, the Rates of 1813–15 have been dealt with as if the actual Rateable Value had been 51,898,000*l.*

The following Table exhibits the progress in Value of Real Property from 1815 downwards, correcting the figure for 1815 as regards Rateable Value in the manner indicated:—

	Annual Value.	Rateable Value.	Proportion of Rateable Value to Income Tax Assessment.
	£.	£.	
1815	53,495,000	40,121,000 (estimated)	75 per cent. (estimated)
1841–43	85,802,000	62,540,000	72·89 per cent.
1847	89,759,000	67,320,000	75·03 „
1856	102,221,000	71,840,000	70·25 „
1868	143,872,000	100,612,000	70·00 „

An examination of these figures will show the following result:—

The Annual Value of property assessed under Schedule A. has increased about 169 per cent. between 1815 and 1868; and in the Rateable Value there has been an increase of about 150 per cent. Since the year 1841 there has been an increase in the Annual Value of about 68 per cent., and in the Rateable Value of about 61 per cent. These figures I shall presently compare with the increase of percentage in Rates. But, as the Rates in the £. have for the year 1815 been calculated, not on the 40,121,000*l.*, which analogy would show to have been the Rateable Value in 1813–15, but on 51,898,000*l.*, I shall have to deal mainly with the latter figure. If this figure truly represented the Rateable Value in 1815, the increase in Rateable Value would not have been 150 per cent., but 94 per cent. If the former figure is correct, 23 per cent. would have to be added to the recorded Rates in the £. quoted in the old Returns for 1813–15.

The same figure, 51,898,000*l.*, has been taken in the old Returns for the year 1826–27, by which time the value of property must have much increased.

We know that the Rateable Value in 1841 was 62,540,000*l.* As the year 1826–27 lies about halfway between 1814 and 1841, the figure of 51,898,000*l.* appears to be a fairly correct amount for the year 1826–27, being a middle term between our estimate of 40,121,000*l.* for 1813–15, and the ascertained figure of 62,540,000*l.* for 1841.

For further details as to the progress in Annual Value and Rateable Value, I refer to Statement II. Part II. Appendix A.

The general result is sufficiently distinct; the Rateable Value of Real Property has been increased from 40,000,000*l.* to 100,600,000*l.*, an increase of 150 per cent. (if the sum of 50,000,000*l.* be taken as the Rateable Value for 1815, the increase has been nearly 100 per cent.). The Annual Value has been increased by a sum of about 90,000,000*l.* sterling, or nearly 170 per cent.

Since 1841 the increase has been 38,000,000*l.* in Rateable Value, and 58,000,000*l.* in Annual Value, showing respectively an increase of 61 and 68 per cent.

Having thus stated the progress of Rates, and the progressive increase in the Value of the Property assessed to the Rates, I proceed to examine the relation borne by the one to the other. Have the Rates increased in a greater or less proportion than the Value of Property? What has been the rate in the £. of Local Taxes at different periods?

Local Rates in England and Wales, taking *all* the *new* Rates into consideration, have advanced, between 1813–15 and 1868, from 8,164,000*l.* to 16,500,000*l.*, an increase of a little more than 100 per cent. It appears, therefore, that, as compared with that which is the probably correct statement of increase in Value, *i. e.* 150 per cent., the percentage of increase in the Value of the Property has been *half as much again* as the percentage of increase in the Taxation; while, if we take, not the Rateable Value, but the "Annual Value" in 1815 and the "Rateable Value" in 1868, the comparative progressive increase has been almost identical; that is to say, about 100 per cent. in Rates and 94 per cent. in Rateable Value.

The Rates in the £., calculated on the latter assumption, were—

In 1815	3*s.* 1¾*d.*
In 1868	3*s.* 4*d.*

Turning from the year 1813–15 to the year 1817, when the Rates were in part actually higher, and in part were more accurately ascertained, we find that the actual amount of Rates was 10,107,000*l.*; the Rate in the £. being 3*s.* 10¾*d.*, or 6*d.* in the £. higher than the Rate of 3*s.* 4*d.*, the amount in 1868, notwithstanding all the new Rates which have since been imposed.

If we exclude—

1. The New Metropolitan Rates,
2. The General District and Improvement Commissioners Rates,
3. The Drainage and Embankment Rates,

all of which have been since imposed, it will be apparent that the result of our comparison will be very different.

Excluding these Rates, we have—

	Rates.	Annual Value.
In 1817	£10,107,000	£52,000,000
		Rateable Value.
In 1868	12,690,000	100,600,000

		s.	*d.*
In 1817	Rate in the £. . . .	3	10¾
In 1868	Ditto	2	6¼
	Difference	1	4½ in favour of 1868.

Between 1827 and 1868 the comparison is as follows:—

Taking *all* Rates into consideration, the Rate in the £. in 1827 was 3*s.* 8*d.*; in 1868, 3*s.* 4*d.*

If from 1868 be excluded the same new Rates as before, the comparison is as follows:—

	s.	*d.*
Rate in 1827	3	8
,, 1868	2	6¼
Difference	1	1¾ in favour of 1868.

It should be added that 1827 is not a year selected on account of peculiarly high Taxation, but because it is the only year between 1817 and 1841 for which we have accurate information.

Between 1841 and 1868 the comparison is as follows:—

Including *all* Rates—

	s.	*d.*
Rate in 1841 was	2	7
,, 1868 ,, ...	3	4
Difference	0	9 in favour of 1841.

Excluding *new* Rates:—

	s.	d.
Rate in 1841 was	2	7
,, 1868 ,,	2	6¼
Difference	0	0¾ in favour of 1868.

Statement IV. in Part II. Appendix A. contains two Tables, showing for various dates the Rateable Value of Property, the Amount levied for Rates, and the Rate in the £. The following is the general summary as to Rates in the £.:—

A.—For *Poor Relief only.*

	s.	d.
1803	3	4½
1813–15	2	4¼
1827	2	5¾
1841	1	6¼
1856	1	8
1866	1	4½
1868	1	6

It will be observed as a remarkable fact, and one often overlooked, that, notwithstanding the very considerable increase in the Amount Expended for "Poor Relief," the Rate in the £. is less than it was in 1856 and 1841, and very much less than in 1827, 1815, 1803.

B.—A similar Statement for *all Rates*, both new and old, gives the following result:—

	s.	d.
1803	4	5¼
1813–15	3	1¾
1817	3	10¾
1827	3	8
1841	2	7
1868	3	4

I need scarcely again recall the necessity of remembering the many new classes of Expenditure incurred since 1841. In examining the Statements in Part II. particular attention should be paid to the headings specifying the class of Rates. In some Tables County and Poor Rate alone are considered; others include Church and Highway Rates; whilst only in 1868 have the various new urban Rates been taken into consideration.

The following is a TABULAR SUMMARY of the foregoing Statement:—

Increase in Rateable Value of 1868 over 1815, 48,770,000*l.*, being 93·9 per cent.
Increase in Rates (Poor and County, Church and Highway*) of 1868 over 1815, 4,300,000*l.*, being 51·25 per cent.
Increase in Rates (all Rates) of 1868 over 1815, 8,336,000*l.*, being 102·1 per cent.
Rate in the £. (Poor and County, Church and Highway Rates) for 1868, 2*s.* 6¼*d.*, as against 3*s.* 1¾*d.* in 1815.
Rate in the £. (all Rates) for 1868, 3*s.* 4*d.*, as against 3*s.* 1¾*d.* in 1815.

Increase in Rateable Value of 1868 over 1826, 48,770,000*l.*, being 93·9 per cent.
Increase in Rates (Poor and County only) of 1868 over 1826, 3,474,000*l.*, being 50 per cent.
Increase in Rates (Poor and County, Church and Highway*) of 1868 over 1826, 3,200,000*l.*, being 32·5 per cent.

* Including also Borough and Police Rates.

Increase in Rates (all Rates) of 1868 over 1826, 7,010,000*l.*, being 73·9 per cent.
Rate in the £. (Poor and County only) for 1868, 2*s.* 1*d.*, as against 2*s.* 8¼*d.* in 1826.
Rate in the £. (Poor and County, Church and Highway) for 1868, 2*s.* 6¼*d.*, as against 3*s.* 8*d.* in 1826.
Rate in the £. (all Rates) for 1868, 3*s.* 4*d.*, as against 3*s.* 8*d.* in 1826.

Increase in Rateable Value of 1868 over 1841, 38,128,000*l.*, being 61 per cent.
Increase in Rates (Poor and County only) of 1868 over 1841, 4,089,000*l.*, being 64·37 per cent.
Increase in Rates (Poor and County, Church and Highway*) of 1868 over 1841, 4,664,000*l.*, being 58 per cent.
Increase of Rates (all Rates) of 1868 over 1841, 8,474,000*l.*, being 105·5 per cent.
Rate in the £. (Poor and County only) for 1868, 2*s.* 1*d.*, as against 2*s.* 0¼*d.* in 1841.
Rate in the £. (Poor and County, Church and Highway) for 1868, 2*s.* 6¼*d.*, as against 2*s.* 7*d.* in 1841.
Rate in the £. (all Rates) for 1868, 3*s.* 4*d.*, as against 2*s.* 9*d.* in 1841.

The general results which have been hitherto dealt with have had reference to Totals extending over the whole of England and Wales; and the increase in the Value of Property which has been described has been the increase in all Rateable Property, irrespective of the distinction between Lands, Houses, and other kinds of Property. While from many points of view these aggregate results are highly interesting, it is important to remember that average Rates in the £, and aggregate additions both to the burdens imposed and to the value of Property are in many respects deceptive. The variations in the incidence of Local Taxation, considered both with respect to different classes of property and different localities, are still more considerable than the variations in the Totals, and certainly more important as regards practical results.

If we take, in the first place, the variations in the proportions of the value of Lands to Houses and other Property, and the variations in the amount of the burdens borne by each respectively, we find more evidence bearing upon the increase in value than upon the proportionate shares borne by each at different periods. Statement XV. Part II. Appendix A. states the *amount* and *proportion* of *Poor Rates* in England and Wales in four different years only; but as regards *value*, the materials exist for the year 1814, and for the whole series of years between 1843 and 1868. Statement XI. contains the particulars as regards all those years, and shows the following striking results.

In the year 1814, the total Annual Value was 53,495,000*l.*, distributed as follows:—

Lands	£37,063,000
Houses	14,895,000
Railways	—
Other Property	1,537,000

In 1843 the total Annual Value was 85,803,000*l.*, distributed as follows:—

Lands	£42,128,000
Houses	35,556,000
Railways	2,418,000
Other Property	5,701,000
Total	£85,803,000

* Including also Borough and Police Rates.

In 1868 the total Annual Value was 143,873,000*l.*, distributed as follows:—

Lands	£47,767,000
Houses	68,013,000
Railways (Schedule D.)	15,980,000
Other Property (Schedule D.)	12,113,000
Total	£143,873,000

In Statement XIII. the percentages of the various classes of Property to the total value of Real Property are worked out with the following results:—

	1814.	1843.	1868.
Lands	69·28	49·10	33·20
Houses	27·84	41·44	47·27
Railways	. .	2·82	11·11
Other Property	2·88	6·64	8·42
	100·00	100·00	100·00

The rate of Increase is given in Statement XIV.

Lands increased in value, between 1814 and 1843, 13·66 per cent.; *viz. from* 37,063,000*l.* *to* 42,127,000*l.*
Houses ,, ,, 138·71 ,, *viz. from* 14,895,000*l.* *to* 35,556,000*l.*
Other Property, including Railways ,, 428·18 ,, *viz. from* 1,537,000*l.* *to* 8,118,000*l.*

The Total Increase of all Property between the same two years was 60·39 per cent.

Taking the comparison between 1814 and 1868, the facts are these:—

Lands increased, between 1814 and 1868, 28·88 per cent.; *viz. from* 37,063,000*l.* *to* 47,767,000*l.*
Houses ,, ,, 356·61 ,, *viz. from* 14,895,000*l.* *to* 68,022,000*l.*
Other Property, including Railways ,, 1727·72 ,, *viz. from* 1,537,000*l.* *to* 28,092,000*l.*

The Total Increase of all Property between the same two years being 168·94 per cent.

It appears from the foregoing figures that a complete revolution has taken place in the relative position of Lands and other classes of Property as contributors to Local Taxation. While in 1814, Lands, speaking broadly, represented 70 per cent. of the total value of Real Property, they now represent only 33 per cent., or less than half of the previous percentage; Houses, which in 1814 contributed only 27·84 per cent., or little more than one-quarter of the value of Real Property, now represent 47·27, or nearly one-half; while Railways and other Property, which in 1814 contributed only 2·88 to the whole, now together contribute 19·53.*

The scope of these facts in their effect upon the incidence of Local

* The increase in the value of houses might arise from two causes: either from the increased rent of the same houses, or from an increased number of houses. In order to throw as much light as possible upon this subject, Statement XII. shows the number of houses charged to the Inhabited House Duty between 1851 and 1867. The number of houses increased between these two dates from 434,000 to 658,000, an increase of 52 per cent. The Annual Value charged increased from 20,462,000*l.* to 33,160,000*l.*, an increase of 62 per cent. As might have been expected, the increase in the value has been more rapid than the increase in the number of houses, and this is to be attributed both to an improvement in the class of houses built and to the notorious advance of rents.

Taxation will not escape attention. It will be seen that, though the increase in the Value of Lands has been decided and progressive, it has been far outstripped by the progress of other kinds of Property. If the amount of Taxation had remained the same, it is clear that a great portion of the burden originally borne by Lands would have been shifted on to other classes of Property; but the aggregate amount of Taxation has increased. Has that portion of it which falls on Lands increased in a greater proportion than the 28·88 per cent. which Lands themselves have increased in Value? The analysis already given as to the increase in Local burdens, and the particular Rates in which the increase is most marked, shows that it has not. Irrespective of the new Rates, there has been a marked decrease in the average Rate in the £., and the increased proportion of the new Rates, being exclusively urban, has fallen not on Land, but on Houses and other Property. Materials exist for testing conclusively the truth of this view, even if the Statement showing the growth of new Rates in towns did not prove it.

Statement XV. shows, as already observed, the amounts of Rates actually levied upon Lands and upon other classes of Property respectively at different dates. To ascertain these amounts, very elaborate Returns are necessary, and none have been obtained since 1852. I have moved for a Return to bring out these facts for 1871, but the information is not yet collected. Meanwhile, an estimate will be given below.

In 1826, Lands paid 4,795,500*l.*, out of a Total of 6,966,100*l.*, or 69 per cent.
Dwelling-houses and other Property paid the balance; *i.e.* 31 per cent.

In 1852, Lands paid 3,002,700*l.* out of a Total of 6,552,300*l.*, or 46 per cent.
Houses and other Property paid the balance; *i.e.* 54 per cent.

The data for 1868 can only be given approximately.

In 1852, the Proportion of Rates levied on Lands corresponded almost exactly with the Proportion borne by Lands to other classes of Property under Schedule A. of Income Tax Returns. The Income Tax Returns showed that—

In 1852, Lands constituted 44·20 of the whole.
The amount of Rates levied on Lands, as already stated, was 46 per cent. in that year.

In 1868, it has been shown that Lands constituted 33·20 per cent. of the Value returned under Schedule A. If we may assume that in 1868 the same rule would hold good as in 1852, and that we may argue from the proportion represented by Lands, under Schedule A., to the proportion of the whole amount of Poor and County Rate which is levied on Lands, the share in 1868 would be 33·20 per cent., and Lands would bear 3,466,000*l.* out of the total 10,439,600*l.* levied for the Rates in question. If this assumption is correct, and strong evidence can be adduced in its support, the amount of this large item of Local Taxes—indeed, as regards Lands, the chief item of Local Taxes—would not be more than 500,000*l.* in excess of the corresponding amount in 1852, and actually be 1,300,000*l.* *less* than that

in 1826. The County Rate has been shown to have slightly increased, and the larger share of this increase *may* have fallen on Lands, though the County Towns contributing would bear a very large portion. But the County Rate accounts for only 1,500,000*l.* of the 10,439,000*l.* levied under the general name of Poor Rate. The distribution of the expenditure for Poor Law purposes, and similar charges, amounting to nearly 8,000,000*l.*, must really decide the question at issue; and as regards these, Returns recently published (No. 437, Sess. 1870) conclusively show that the increase has been in Urban and not in Rural Unions.

The chief part of the increase has taken place between 1861 and 1869, the increase during this period amounting to almost 2,000,000*l.* The total increase was 32·8 per cent. In the Rural Unions, however, the increase had only been 17·2 per cent., while in the Town Unions it had been 56 per cent. In fact, not only has the bulk of the new Rates fallen upon the Towns, but the rate of increase in the chief of the old burdens, *i. e.* the Poor Rates, has been three times as rapid in the Towns as in the Country.

Looking further back than 1861, to 1826–1833, we find that—

Poor Rates *increased* . . .	between 1826 and 1868,	from 6,966,000*l.*	to 10,439,000*l.*
The share borne by Lands *decreased*	,, ,, ,,	4,795,000*l.*	to 3,466,000*l.*
Poor Rates *increased* . . .	between 1838 and 1868,	from 8,607,000*l.*	to 10,439,000*l.*
The share borne by Lands *decreased*	,, ,, ,,	5,435,000*l.*	to 3,466,000*l.*

On the other hand, the value of the Lands bearing these charges was *increased* by 5.600,000*l.* between 1843 (the first date for which we have Returns since 1814) and 1868.

Whether the proportion of 33·20 per cent., indicated by the analogy of the Income Tax Returns be absolutely correct or not, and whether the precise amount of the total Poor Rate in 1868 borne by Lands alone was 3,466,000*l.*, or somewhat more or less, it is certain, from all the data which have been submitted, that the progress in the burdens on Lands for Local purposes has not been, as has been constantly asserted, greater than the increase in their value, but, on the contrary, considerably less.

I now proceed to test this statement by a further process, the examination of the present Rates in the £., the amount of Rateable Value of property, and the amounts of various Rates in different parts of the country.

2. Geographical Statement.

In making this examination, it is of course more than ever necessary to bear in mind the distinction, so often alluded to, between the *new urban* Rates and the *old* Poor, County, and Highway Rates.

The chief questions which have to be answered appear to be these:—

1. What class of Counties or Towns appear to be most heavily rated at the present time?
2. Are they the same as those which bore the heaviest amount of Taxation in former years?
3. And, if there has been an increase or decrease in the total burden, in what description of Rate is the cause of such increase or decrease mainly to be found?

Statement V. Part II. exhibits the Rates in the £. to which Local burdens amounted at various dates in every County in England and Wales.

Several comparisons can be made upon the data of that Statement. Materials exist for ascertaining the average Rate in the £. for each County, for the Poor and County Rate, including Highway Rate and Church Rate, for the years 1803, 1813–15, 1827, and 1868.

Unfortunately, the information as regards counties for the year 1841 only extends to Poor and County Rate; not to Highway or Church Rates. It is further unfortunate that in the Return No. 497, Sess. 1868, and in the Returns correcting it, in which the Rate in the £. is worked out by Counties and Unions, the Borough and Police Rates are included in the column of Poor and County Rate, Church and Highway Rates, though not the General District Rate, which is added to the foregoing Rates in a separate column. That Return, in fact, contains three calculations:—

(1) Poor and County Rate, Highway Rates, Borough, Hundred, and Police Rates.

(2) The foregoing Rates, with the addition of the General District Rate, Rates by Improvement Commissioners, and Church Rates.

(3) All Rates whatsoever, including, besides the Rates under (1) and (2), the Rates levied by Commissioners of Sewers, Metropolitan Police Rates, and indeed Metropolitan Rates generally. The Rates levied in London by Vestries and District Boards should properly have been placed under (2), as they are precisely analogous to the General District Rates.

It is necessary to make these somewhat complicated distinctions, as otherwise erroneous inferences would be drawn from a mere comparison of the columns in question.

Taking, in the first instance, the extreme dates of 1803 and 1868, and including all Rates in the latter year, and the ascertained Rates only in 1803, the average Rate for 1868 being 3*s.* 4*d.*, against an average Rate of 4*s.* 5¼*d.* in 1803, we find a decrease in every county in England and Wales, with the exception of Northumberland, Durham, and Middlesex; indeed in most counties a most material decrease. The extraordinarily high Rates in some of the counties have disappeared, the highest English county in 1803 being Sussex, with an average Rate of 8*s.* 7½*d.* in the pound, while the highest rated county, including all Rates, in 1868, was Surrey, with an average Rate of 4*s.* 5¾*d.* in the pound.

There were thirteen counties of England in 1803 with an average Rate of above 5*s.* in the pound, and all the Welsh counties save one were above that figure. In 1868 no English county shows a Rate higher than 4*s.* 5½*d.*; and in Wales, only Anglesea rises to 4*s.* 6*d.*

Taking the next date, 1813–15, and comparing it with 1868, we find that in England and Wales there are only seven counties which show an increase in the latter year, comparing the same Rates, and adding in 1868 the Borough and Police Rates. The details of this comparison are shown in Statement VI., which gives a list of the counties showing an increase and those showing a decrease at the above dates. But the most satisfactory mode of dealing with these figures, and of examining the localities in which the Rates have increased during the last half-century, is to take the counties where the Rates are highest now, and to observe their condition in previous years.

Out of nineteen English counties, where the Rate was above the average in 1813–15, in no less than fourteen was the Rate above the average in 1827, 1841, and 1868. The following table shows the details of this analysis:—

COUNTIES OF ENGLAND where the Rate is above the Average in the Four Years, 1813–15, 1827, 1841, and 1868.

Poor and County Rate, including Highway Rate, &c., with Church Rate in 1827 and 1868, and Borough and Police Rates in 1868.

1813–15.		1827.		1841.		1868.	
	s. d.		*s. d.*		*s. d.*		*s. d.*
Sussex	6 11¼	Sussex	6 9¼	Wilts	3 0	Sussex	3 2
Kent	4 11½	Bedford	6 2	Sussex	2 11	*Monmouth	3 2
Berks	4 9	Kent	5 8¾	Buckingham	2 9	Bedford	3 1½
Buckingham	4 7	Buckingham	5 5	Suffolk	2 9	Buckingham	3 1¼
Oxford	4 4¾	Suffolk	5 1	Surrey	2 9	Dorset	3 1¼
Suffolk	4 4¾	Norfolk	4 11¾	Southampton	2 8	Cornwall	3 0¼
Bedford	4 4½	Hertford	4 7¾	Essex	2 8	Southampton	3 0
Essex	4 2½	Southampton	4 7½	Dorset	2 8	Wilts	2 11¾
Southampton	4 0¾	Essex	4 6¾	Kent	2 6	Berks	2 11¾
Norfolk	3 11	Surrey	4 6	Norfolk	2 6	Essex	2 11½
Wilts	3 10¾	†Lancaster	4 3½	Oxford	2 6	Warwick	2 10¼
Hertford	3 8¾	York (W.R.)	4 3½	Berks	2 6	Hertford	2 10
York (W.R.)	3 7½	Northampton	4 2¼	*Devon	2 5	Surrey	2 9¼
Surrey	3 6¼	Oxford	4 2¼	*Cornwall	2 3	Oxford	2 9¼
Northampton	3 6¼	Berks	4 1	Hertford	2 2	Northampton	2 9
Warwick	3 4¼	Cambridge	3 10½	Northampton	2 2	Kent	2 8¾
Leicester	3 4¼	†Lincoln	3 9¾	Cambridge	2 1	Cambridge	2 8½
†Nottingham	3 3½	†Leicester	3 9¾	*†Gloucester	2 1	Norfolk	2 8¼
Dorset	3 3	Wilts	3 9¾	Warwick	2 1	Devon	2 8¼
				Bedford	2 1	Suffolk	2 8¼
				*†Huntingdon	2 1		
Average	3 2	Average	3 8½	Average	2 0	Average	2 6

* Have not appeared in a previous year. † Do not appear in a subsequent year.

It is to be observed that the counties which appear with the greatest uniformity in all these lists with an excessive Rate are the eight mainly agricultural counties, *i. e.* Sussex, Buckingham, Bedford, Southampton, Essex, Oxford, Norfolk, and Northampton.

It is also worthy of remark that, looking at the three lists from a geographical point of view, in the last and most important year, viz. 1868, the counties which figure with an excessive Rate are almost all situate in the southern half of England, and indeed would all, with the exception of Warwick, be included by a straight line drawn eastwards from Tredegar, in Monmouth, to the Wash.

It will be remembered that these comparisons are based on the column in which the most important Rates are the Poor and County Rates. Excluding the new Urban Rates, as is done in this column, the Rates in many remarkable cases show an hereditary character. Sussex heads the list of English counties with a Rate of 8*s.* 7½*d.* in 1803; it remains at the

head of the list in 1813–15 with a lead of 2*s.* above the next county, which is Kent. It retains its lead on the list in 1827 with a Rate of 6*s.* 9¼*d.*, Kent falling to the third place with a Rate of 5*s.* 8¾*d.*; in 1841 Sussex stands second (Poor and County Rate only), with a Rate of 2*s.* 11*d.*, Wiltshire having risen to the first place with a Rate of 3*s.*; and in 1868 it is bracketed in the first place with Monmouth with the highest Rate of 3*s.* 2*d.* Out of these five years, therefore, taken at different periods of the century, Sussex stood first in amount of Rate per £. in four, and second in the remaining one. No other county presents such a remarkable uniformity in relative position, although a close examination of the counties, which, as regards Poor, County, and Highway Rates, have always been above the average, is full of interest, and shows to what a great extent the Poor Rate has been an hereditary burden. It is clear that in the mainly agricultural counties which have been specified, and in which Rates have always been above the average, land has, throughout this century, been bought and sold, bequeathed and inherited, subject to this charge, which in itself has, in many cases, not increased, but diminished. No less than *thirteen* agricultural counties, Berks, Bucks, Essex, Hereford, Leicester, Norfolk, Oxford, Rutland, Salop, Sussex, Suffolk, Westmoreland, Wilts, show an actual diminution in the amount levied for Poor and County, Church, and Highway Rates in 1868 as compared with 1814. And even if, adopting a different distribution, we take those counties in which, as shown in the preceding Table, the average Rate in the £. for these Rates is above the present average Rate in the rest of the country, we find, if not an actual decrease in expenditure, yet a much lower Rate in the £. than in the earlier years. In Cambridge alone, of the agricultural counties, has the expenditure materially increased. Taking the fourteen counties above the average in all the years above specified, and looking, not at the relative Rate per £., but at the actual amounts paid in the county for Poor and County Rate and Highway Rates, and remembering that in 1868 the Police Rate and Borough Rate are included, we have the following results:—

Eight Agricultural counties show a *diminished* expenditure in 1868 as against 1813–14:—

	Expenditure.		
	1813–14.	1826–27.	1868.
	£.	£.	£.
Sussex	328,000	310,000	317,000
Berks	156,000	138,000	152,000
Bucks	152,000	175,000	147,000
Essex	383,000	356,000	330,000
Suffolk	256,000	290,000	224,000
Norfolk	308,000	384,000	307,000
Oxford	162,000	154,000	132,000
Wilts	229,000	220,000	210,000

Two Agricultural counties show a slightly *increased* expenditure in 1868 as compared with 1813–14, but *decreased* expenditure as compared with 1826–27:—

	Expenditure.—*Continued.*		
	1813–14.	1826–27.	1868.
	£.	£.	£.
Bedford	75,000	106,000	95,000
Northampton	168,000	197,000	186,000

One partly Agricultural, partly Urban, county shows a very slightly *increased* expenditure in 1868 as compared with 1813–14 and 1826:—

	1813–14.	1826–27.	1868.
	£.	£.	£.
Hertford	110,000	130,000	133,000

One county, Southampton, partly Agricultural, partly Maritime, shows a marked *increase* of expenditure, almost entirely due to the town and suburbs of Southampton city:—

	1813–14.	1826–27.	1868.
	£.	£.	£.
Southampton	234,000	237,000	306,000

Lastly, we have the two semi-metropolitan counties, Kent and Surrey, which bring out in strong relief the contrast between Urban and especially metropolitan counties on the one hand and agricultural counties on the other, by the striking fact that, while all the other counties alluded to, except Southampton and Hertford, show a decrease in the actual charge, they show an enormous increase:—

	1813–14.	1826–27.	1868.
	£.	£.	£.
Kent	425,000	471,000	522,000
Surrey	289,000	356,000	641,000

A consideration of the figures for Middlesex and Lancashire also illustrates this view in a remarkable manner:—

	1813–14.	1826–27.	1868.
	£.	£.	£.
Middlesex	686,000	840,000	1,737,000
Lancaster	450,000	663,000	1,282,000

How far the increase in the Rateable Value in these counties has been proportionate to the increase in the burdens will be presently shown; but it has been deemed important to call attention in the first instance to the question of the actual amounts raised, and to show how, in many agricultural counties, which are now complaining most of the heavy rating to which they are liable, the Rates show not only a relative but an actual decrease in the amount now levied, as compared with earlier periods.

Statement VII. B. shows in respect of all the counties the average increase and decrease of Rates between 1814 and 1868, both as regards amount and percentage.

The percentages enable us to judge of the comparative degree of increase in the various counties, not of the Rate in the £., but of the actual amount spent. The increase in the Rateable Value, as appears in the same Table, has been generally greater than the increase in the amount expended.

As regards Expenditure, the Welsh counties show together an average increase of 118 per cent. Of the English counties, the county of Monmouth shows the highest increase, viz. 191·2 per cent.

The next in order are the following:—

Lancaster	increased	184·4	per cent.
Middlesex	„	153·1	„
Surrey	„	123·1	„
Northumberland	„	122·2	„
Durham	„	102·6	„

The average increase for the whole country was 51·3 per cent.

Apart, therefore, from the greater part of the new class of Rates, it appears that the Poor, County, Police, and Highway Rates have increased in the above mainly manufacturing and metropolitan counties in a greater ratio than in any part of the kingdom except Wales. If to these calculations are added the General District Rates, &c., and Metropolitan Rates, the results become naturally much more remarkable. Middlesex, Yorkshire (W. R.), and Lancashire, which, as regards Poor and County Rate, in spite of the enormous increase in their expenditure, are below the average Rate per £., appear in the list of counties above the average as regards *all* Rates, and join Surrey and Kent, metropolitan counties, which have always been above the average as regards any and all Rates. Looking at *all* Rates, Sussex, as regards all Rates, still remains, with a Rate of 4*s.* 0¼*d.*, the third county in the list, being headed, as regards English counties, only by Surrey, with a rate of 4*s.* 5½*d.*, and by Hunts, which a Drainage Rate of 1*s.* 9*d.* had raised to 4*s.* 2¼*d.*

Applying, therefore, the historical test geographically, the conclusion is that purely agricultural counties are less heavily rated than formerly, though, owing to their enormous hereditary Poor Rates, many of them remain high in the list, while the manufacturing and metropolitan counties show greatly increased Rates, partly owing to increased expenditure for Poor Relief, but in great part to the vast sums which have been spent on town improvements.

An examination in more detail of the counties themselves confirms the principle here laid down in a remarkable degree. The more urban the Union in any county, the higher does the rate per £. for all Rates rise, as compared with the county average.

In most counties it is almost sufficient to pick out the Union in which county towns and other towns are situated to find the Union where the highest Rates prevail. There are some natural exceptions, such as the Fen districts, where heavy expenditure for Drainage purposes raises the Rate; but the following Statement shows the general result (all Rates being taken into consideration):—

County.	Average Rate for County.	Union of Highest Rate.	
	s. *d.*		*s.* *d.*
Berks	3 4	Reading	4 9¾
Chester	2 9¾	Chester	5 2¾
Derby	2 4	Derby	3 6¼
Essex	3 5	Colchester	5 5¼
Hertford	3 1	Hertford	3 8½
Huntingdon	4 2½	Huntingdon	3 3¾
Leicester	2 7½	Leicester	4 4¾
Northampton	2 11¾	Northampton	4 3¼
Northumberland	2 8¾	Newcastle	4 3¼
Nottingham	3 0¾	Nottingham	5 7½
Oxford	3 1	Oxford	3 11½
Southampton	3 10½	Southampton	7 0¼
Worcester	2 8¼	Worcester	4 6¾
Wilts	3 2¼	Salisbury	7 10

Other counties show the following result:—

County.	Average Rate of County.	Number of Unions.	Unions of Highest Rate.	
	s. *d.*			*s.* *d.*
Bedford	3 6	6	Woburn	4 4
			Luton	4 2¾
			Bedford	3 7
Devon	3 2¾	20	Plymouth	6 10
			Stoke Damerell	6 4¾
			East Stonehouse	5 0
Dorset	3 4½	12	Poole	4 10¾
			Blandford	3 9¾
			Bridport	3 9½
Durham	2 8¼	15	Sunderland	4 5¾
			Gateshead	4 0
Gloucester	3 4	17	Bristol	5 3
			Clifton	4 0
Kent	3 8¾	29	Greenwich	6 1¾
			Dover	5 2½
			Woolwich	4 10¼
			Canterbury	4 8½
			Gravesend	4 6½
			Maidstone	4 5½
Monmouth	3 6½	6	Newport	3 7¾
			Pontypool	3 7¾
Norfolk	3 1	23	King's Lynn	7 2½
			Norwich	7 1
			Yarmouth	7 0
Stafford	2 8	16	Wolverhampton	5 0½
			Stoke-upon-Trent	4 8½
Surrey	4 5½	21	Rotherhithe	5 9½
			St. George's, Southwark	5 1½
			Camberwell	5 0½
			Lambeth	5 0
			Croydon	4 4½
Warwick	3 1¾	13	Coventry	4 10½
			Birmingham	4 6¼
Yorkshire (E. R.)	2 7¾	10	Kingston-upon-Hull	4 2½
Yorkshire (W. R.)	3 7½	37	Leeds	7 7½
			Sheffield	5 2¾
			Bradford	4 11½
			Dewsbury	4 4

It is unnecessary to quote the cases of Lancashire and Middlesex, of which so large a portion is urban. The foregoing tables appear to prove conclusively that, as in looking to the counties as units, the great increase in the aggregate of Local burdens was found to be in manufacturing and urban counties, so, in looking to the Unions composing each county, the urban Unions are subject to by far the heaviest taxation.

Another interesting fact, which a careful examination of the Returns of the amount of Rates brings out in strong relief, is that Seaport Towns, compared with the average Rating in England, bear a remarkably heavy share of Local burdens. The following table may be of interest in this respect:—

Unions containing Seaport Towns.	Rate.	Average Rate of County.	Unions containing Seaport Towns.	Rate.	Average Rate of County.
	s. d.	*s. d.*		*s. d.*	*s. d.*
Bideford	4 2½	3 3	Newcastle-upon-Tyne	4 3½	2 8¾
Birkenhead	4 5¾	2 9¾	Newport	3 7¾	3 6½
Boston	3 6½	3 0½			
Bridport	3 9½	3 4½	Plymouth	6 10	3 3
Brighton	5 6¼	4 0¼	Poole	4 10¾	3 4½
Bristol	5 3	3 4½	Portsea Island	6 4¾	3 10¼
Cardiff	3 9½	3 8¼	Southampton	7 0¼	3 10¼
Cardigan	4 8¾	4 4½	Sunderland	4 5¾	2 8¼
Gravesend	4 6½	3 8¾	Swansea	6 7¼	3 8¼
Holyhead	5 2¾	4 6	Weymouth	3 8	3 4½
Ipswich	4 7½	2 11½	Whitehaven	2 11¾	2 1
King's Lynn	7 2½	3 1	Whitby	3 8¾	2 4
Kingston-upon-Hull	4 2½	2 3¾	Woolwich	4 10¼	3 8¾
Liverpool	4 4¼	3 5	Yarmouth	7 0	3 1

The subject of the Increase or Decrease of Rates in the various counties should not be left without considering more in detail, as regards the counties, the Increase in the Rateable Value.

In Part II. Statement VII. A. the Value of Real Property is given, in respect of each County, for the years 1815, 1841, 1868.

In Statement VII. B. the increase of Rateable Value in 1868 over the Annual Value in 1815 is stated for each county, both as regards the *absolute* increase and the increase *per cent.* Taking the years 1815, 1841, and 1868, we find that of the increase in Rateable Value of 10,642,000*l.* between 1815–41, and of the further increase of 38,128,000*l.* between 1841–68 (total 48,770,000*l.*), by far the largest proportion is due to the manufacturing and metropolitan counties. Rateable Value has increased, between 1815 and 1868, in every county of England and Wales, but it has increased—

In Lancaster	247·2 per cent.
In Durham	180·5 „
In Middlesex	156·0 „
In Surrey	192·3 „
In Stafford	153·9 „
In West Riding	146·7 „
In Kent	132·2 „

This large increase in the Rateable Value, it will be observed, more than compensates the above-mentioned counties for the increase, great as it has been, during the same period in the amount levied for Rates which they have had to meet.

The amount levied for Rates has increased between 1815 and 1868—

In Lancaster	184·4	per cent.
In Durham	102·6	„
In Middlesex	153·1	„
In Surrey	123·1	„
In Stafford	72·9	„
In the West Riding	64·0	„
In Kent	22·8	„

On turning to the rural counties, it will be found that the rate of increase in the Rateable Value which they exhibit is infinitely smaller than that of the metropolitan and manufacturing counties; but that, nevertheless, it has exceeded the rate of increase in the amount levied for Poor, County, and Highway Rates in every English county, except the following:—

	Increase in Rateable Value.	Increase in Amount levied for Rates.
Cornwall	25·6 per cent.	42·4 per cent.
Lincoln	38·3 „	43·8 „
Monmouth	130·6 „	191·2 „

In the VIIIth and following Statements, the two mainly urban counties of Lancaster and West Riding, and the two metropolitan counties of Middlesex and Surrey, have been together compared with the remaining counties of England and Wales.

The result of these comparisons shows in a very striking manner the great proportionate increase in Rateable Value on the one hand, but the still greater proportionate increase in Rates on the other, which have fallen upon these urban counties, as compared with the rest of the country. The contrast thus afforded of the progress of Local Taxation in urban and manufacturing, as compared with rural, counties would of course have been enormously heightened if, instead of these Four Counties only, the remainder of this class of counties, such as Chester, Durham, Stafford, and Glamorgan, had been taken to form one side of the comparison, and subtracted from the remaining counties of England and Wales.

Even, however, without this addition, the contrast is very remarkable.

The total increase of Rateable Value in England and Wales between 1815 and 1868 was 48,770,000*l.*, or 94 per cent.

To this total the Four Counties contributed 23,000,000*l.*, or 47 per cent. of the whole amount.

The remaining Counties of England and Wales contributed 25,770,000*l.*, or 53 per cent. of the whole amount.

The total increase in the amount levied for Rates (Poor and County,

Church, and Highway) in England and Wales during the same period was upwards of 4,300,000*l.*, or 51·3 per cent.

Of this total the Four Counties bore 2,500,000*l.*, or more than 58 per cent. of the whole amount.

The remaining counties of England and Wales bore only 1,800,000*l.*, or 41 per cent. of the whole amount.

If we take *all* Rates, the comparison is as follows:—

Total increase of 1868 over 1815 about 8,400,000*l.*

Amount of increase borne by the Four Counties alone 4,900,000*l.*, or more than 58 per cent.

It is interesting to look not only at the proportion of the increase borne respectively by the Four Counties and the rest of England and Wales, but also at the proportion borne by them respectively of the present aggregate of Rates. Taking the Poor and County only, we have the following result:—

	Poor and County Rates.	Rateable Value.
The Four Counties bear of the aggregate . . .	36·18 per cent.	35·33 per cent.
Rest of England and Wales bear of the aggregate . .	63·82 ,,	64·67 ,,
	100·00	100·00

If all Rates be taken, *i.e.* if the Urban Rates (General District and Improvement Rates) be included, the following result is obtained, naturally showing a larger proportion borne by the Four Counties:—

	All Rates.	Rateable Value.
The Four Counties . . .	40·40 per cent.	35·33 per cent.
Rest of England and Wales .	59·60 ,,	64·67 ,,
	100·00	100·00

The Four Counties therefore appear, notwithstanding the great increase in their Rateable Value, to bear more than their share of Rates. Formerly they bore less.

The gradual equalisation of the burdens borne by the Four Counties and the rest of England respectively by the steady relative increase of the former, and the decrease of the latter during 1815–68, is clearly shown by the following comparison:—

	1815.	1827.	1868.
The Four Counties . . } Percentage of all Rates {	22·28	25·01	40·40
Rest of England and Wales . }	77·72	74·99	59·60
	100·00	100·00	100·00

If these percentages of Rates be compared with the percentages of Rateable Value in the same years, it will be found that, while, as has just been shown, the former have been gradually equalised, till, in 1868, the Four Counties bear 40·40 of the total Rates for England and Wales, the equalisation of Rateable Value, though steady, has not proceeded with the same rapidity, so that the Four Counties have suffered considerable disadvantage:—

	1815. Annual Value.	1868. Rateable Value.
The Four Counties . . .	24·38	35·33 per cent.
Rest of England and Wales .	75·62	64·67 ,,
	100·00	100·00

Thus, the excess in the percentage of burden borne by the rest of England and Wales over the Four Counties has been shown to be 19·20; whereas the excess in the percentage of the Value of property bearing the burden for the rest of England and Wales over the Four Counties is 29·34.

These same facts are brought out with greater clearness and in more detail by the following statement, which shows a comparison between the Four Counties and the remaining counties of England and Wales, in respect of the Rate in the £., the Proportion per cent. of Increase of Rates, and the Ratio of Increase of Rates to Increase of Rateable Value, in each respectively, for those years between 1815 and 1868 for which materials exist:—

	Rate in the £.				Proportion (per cent.) of entire Increase of Rates of		Ratio of Increase of Rates to Increase of Rateable Value.	
	1815.	1826-27.	1841.	1868.	1868 over 1841.		1868 over 1841.	
1. Poor and County Rates *only*:	s. d.	s. d.	s. d.	s. d.				
The Four Counties . .	..	2 4¼	1 10¾	2 1½	51·25		125·04 : 100	
The Rest of England and Wales . . .	..	2 9½	2 1	2 0¼	48·75		93·61 : 100	
					100·00			
					1868 over 1815.	1868 over 1827.	1868 over 1815.	1868 over 1827.
2. Poor, County, Church, and Highway Rates:								
The Four Counties . .	2 11½	3 9	..	2 5¾	58·58	62·99	74·5 : 100	46·9 : 100
The Rest of England and Wales . . .	3 4	3 7½	..	2 6½	41·42	37·01	41·4 : 100	25·3 : 100
					100·00	100·00		
					1868 over 1815.	1868 over 1827.	1868 over 1815.	1868 over 1827.
3. All Rates:								
The Four Counties . .	2 11¼	3 9	..	3 0¼	58·5	60·4	145·2 : 100	102·6 : 100
The Rest of England and Wales . . .	3 4	3 7½	..	3 0¾	41·5	39·6	81·1 : 100	61·5 : 100
					100·00	100·00		

Before concluding the geographical portion of this Report, I should add that Statement XVI. shows, for every county in England, the amounts of Poor and County Rates levied on Lands and Houses respectively in 1826 and 1852; and that Statements XVIII., XIX. and XX. show the Gross Assessment of the Income Tax under Schedule (A.) of Lands, Houses, Railways, and other Property respectively, in Scotland, Ireland, and the United Kingdom, for various dates.

I thas also been considered desirable to gather together for every county of England the various data which appear in the several Statements respecting each; so that, by turning to any particular county, it may be at once ascertained what is its position as regards the progress of Taxation, of Increase of Value, and any of the other circumstances treated in the foregoing observations. (*Vide* Statement XVII.)

I now turn to a different branch of inquiry. Any view of the burdens imposed upon Real Property by Local Taxation is incomplete unless the case of Real Property, as regards Imperial Taxation, is worked out at the same time.

Part III. of Appendix A. contains such information on the subject as I have been able to collect. Statements I. to IV. in that Part analyse the Imperial Taxation of the United Kingdom, and show the proportion of such Taxation which falls on Real Property. Statements XIV.–XVII. show the proportions of Imperial Taxation falling on Land and Houses respectively; and in Statements V.–XIII. is set out the case of Imperial and Local Taxation together, as regards Real Property, at various dates.

I beg to refer particularly to the preliminary note to Part III., showing the principles on which the amount of Taxation falling on Real Property has been calculated.

The Taxes falling on Real Property are as follows:—

The Land Tax . . .	amounting for England to	£1,082,000
The House Tax . . .	,, ,,	1,062,000
The Income Tax (Schedule A.), at 4*d.* in the pound . .	,, ,,	1,785,000
The Succession Duty . .	,, ,,	571,000
Stamps on Deeds (three-fourths)	,, ,,	1,033,500
A small portion of the Probate Duty	,, ,,	143,500
Total Imperial Taxation on Real Property in England and Wales		£5,677,000

This sum represents a percentage of 12·17 on the total Imperial Taxation. In a subsequent portion of the Report, I compare this percentage with the percentage borne by Real Property in other countries.

It is almost impossible to separate, in the remaining portion of Taxation, the Taxation which properly may be said to fall on Personal Property or Income, from that which may be said not to fall on Property or Income at all. If, as is done by some statisticians, the total Income is estimated to include the wages and earnings of all classes, it is an open question whether all the Taxes, indirect as well as direct, paid by those classes ought not to be included in the Taxes borne by those Incomes. If the wages of the consuming classes are considered as Personal Income, it

would only appear fair that the aggregate Taxation borne by those classes should be taken into consideration on the other side. All calculations, however, as to the total Income are so vague and illusory, except in so far as they are ascertained by the Income Tax, that no valid arguments can be based upon them.

It has been shown that, for England and Wales, 5,677,000*l.* out of the total Imperial Taxation are borne by Real Property.

The remainder of the Imperial Taxation for England and Wales is made up as follows (*vide* Statement IV.):—

Customs and Excise	£30,092,000
Stamps, less Stamps on Deeds, Succession, and Probate Duty (one-tenth of), borne by Real Property	5,105,000
Assessed Taxes (less Land and House Tax)	1,138,000
Income Tax (less Schedule A.)	3,683,000
Net Receipts from Post Office	958,000
Total Imperial Taxation, *not* on Real Property	£40,976,000

It is submitted that it is impossible to distinguish how much of this Total falls on Personal Income, or to what sum the Personal Income on which the Taxation falls can be estimated to amount. Statements are often made which confound the income from *realised* Personal Property with Personal Income derived from Wages and other sources; and instead of *realised Property* being contrasted with Land, as for some purposes should be done, *all Income* is included, while the greater portion of the Taxation paid out of that Income is omitted from the account.

In the various statements of Part III., Taxation has simply been divided into that which falls upon Real Property, and that which does *not* fall upon Real Property; the former amounting to 12·17 per cent., the latter to 87·83.

The "Miscellaneous Receipts" have not been treated as Taxation. They are specified in Statement III.

Statement V. shows that, as regards Local Taxation, Taxes on Real Property, *i. e.* "Rates," amount to 16,223,000*l.*, being 79 per cent., and Local Taxes not on Real Property, to 4,363,000*l.*, being 21 per cent.

It should not be forgotten in this comparison that the amount of Taxation borne by Real Property is overstated. The profits on Railways, Canals, &c. are rated and supply a very considerable sum, which ought not to have been included in the amount derived from Taxes on Real Property; and further, it has been conclusively proved that a great proportion of the Rates, especially in towns, does not fall upon the Owner, but is paid by the Occupier, *i. e.* the consumer of the houses. Throughout this Report, Rates have been treated as falling on Real Property, but in reviewing the comparison frequently drawn between the burdens upon the Owners of Real Property and those borne by other classes of the community, it would be wrong to consider that the whole amount of Rates falls upon the former class. Indeed, the term "Taxes on Real Property" is in itself somewhat misleading. If the term generally used were "Taxes on the Owners of Real Property," it would at once become apparent that the total of Rates is by no means paid by them.

If a comparison were drawn between persons deriving an Income from Real Property and persons deriving Income from other sources, the case would be by no means identical with that which is made out when "Taxes on Real Property" are spoken of generally, instead of "Taxes on Income from Real Property." These considerations must never be lost sight of in reviewing the incidence of Local Taxation. It may further be remarked that, in proportion as a larger share of Taxation is levied in respect of Houses than of Lands, so does the amount paid by the Occupier, and not by the Owner, increase. It will be shown subsequently that the relative aggregate value of Houses, as compared with Lands, is infinitely greater in England than in foreign countries; and accordingly, when in a later portion of this Report the burdens on Real Property in England are compared with those borne by Real Property elsewhere, it will be necessary to make a much larger deduction in the case of England for Taxes borne, not by the Owner, but by the Occupier, than would be the case in other countries.

It was stated that, taking the accepted terms, the percentage of the total Imperial Taxation borne by Real Property was 12·17, as against 87·83 contributed by Taxes not on Real Property, and that the percentage of the total Local Taxation borne by Real Property was 79·00, as against 21·00 contributed by Taxes not on Real Property. In Statement VII., Imperial and Local Taxation are brought together, and it is shown that the percentage of the total Taxes on Real Property in England and Wales to the entire Taxation was 32·57, and the percentage of the total Taxation not on Real Property was 67·43. Statements VIII., IX., X. and XI. show the percentages of Taxation, Imperial and Local, borne by Real Property, as compared with entire Imperial and Local Taxation for the years 1826, 1843, 1851, and 1862, respectively; and Statement XIII. presents the results of those years and of 1868–69 in a comparative form. These Statements extend to England, Scotland, and Ireland, separately, and to the United Kingdom as a whole. The figures for England and Wales do not show any remarkable fluctuation. As regards Imperial Taxes falling on Real Property, the percentage was—

In 1826	11·85
In 1843	14·39
In 1851	12·98
In 1862	16·18
In 1868	14·23
In 1869*.	12·17

The percentage of Imperial and Local Taxation together, falling on Real Property, was—

In 1826	25·91
In 1843	27·16
In 1851	27·56
In 1862	31·35
In 1868	33·19
In 1869*.	32·57

* After abolition of Fire Insurance Duty and reduction of Income Tax from 5*d.* to 4*d.*

The increase in the proportion is naturally due to the great increase in the Rates falling on Houses, to which allusion has so often been made.

The latter portion of Part III. Appendix A. deals with the distribution of Imperial Taxation between Lands and Houses respectively, at five different dates; Statement XIV. showing the amounts for England, and Statement XV. for the United Kingdom. Statement XVI. brings the results of the various years together, both for England and for the United Kingdom.

As regards England, the comparison brings out the following facts:—

> The total proportion of Imperial Taxation falling on Real Property in 1826 was 11·85 per cent. of the entire Imperial Taxation, the actual amount being 5,597,000*l.*

Of this percentage, 5 per cent. fell upon Lands only, and 6·85 upon Houses only, the respective amounts being 2,360,000*l.* and 3,237,000*l.* These proportions have not much changed since; for, taking the latest date, 1868–69 (after the repeal of the Fire Insurance Duty and the reduction of the Income Tax to 4*d.* in the pound) the total percentage of Imperial Taxation borne by Real Property was 12·17, of which 5·44 fell upon Lands only, and 6·73 upon Houses, &c.

As regards Imperial Taxation, therefore, the proportion borne by Lands, as compared with that borne by Houses, has not varied much in the course of the last half-century.

In Statement XVII. the results of Imperial Taxation, affecting Lands and Houses respectively, are worked out in the shape of a Rate in the £. The influence of the more rapid increase in the value of Houses as compared with Lands here becomes at once apparent.

In 1826, the Rate in the £. for Houses and Lands together was 1*s.* 9½*d.*; the Rate in the £. for Lands being 1*s.* 2½*d.*, and the Rate in the £. for Houses being 2*s.* 9¼*d.*

In 1868–69 the Rate in the £. for Houses and Lands together was 11¾*d.*; the Rate in the £. for Lands being 1*s.* 0¾*d.*, and for Houses 11*d.* in the £. only. As regards Imperial Taxation, therefore, the gain for Houses has been very considerable. The figures for various years are as follows:—

	s.	*d.*
In 1826 the Rate in the £. for Imperial Taxation on Houses was	2	9¼
In 1843	1	11¼
In 1861–62	1	7
In 1869	0	11

The Imperial Taxation on Lands has varied very little during the same period, the Rate in the £. having been 1*s.* 2½*d.* in 1826, and being 1*s.* 0¾*d.* in 1869.

Looking at the aggregate amounts paid, and not at the Rate in the £., the aspect is somewhat different. Houses paid in 1826, 3,237,000*l.*, and in 1869, 3,130,000*l.* The difference in the Rate in the £. has therefore arisen not from a diminution in the amount levied, but from an increase in the value of the Property assessed.

The value of these comparisons is somewhat diminished by the uncer-

tainty as to Stamps on Deeds. In the calculations they have been distributed between Houses and Lands, according to the proportionate value of each class of property; but this is an estimate only.

Between 1826 and 1870 the reduction in the burden on Houses has mainly arisen from the abolition of the Window Tax and of the Fire Insurance Duty. The Window Tax amounted in 1826 to 1,168,000*l.*, out of the total of 3,237,000*l.* borne by Houses, the Inhabited House Tax being in the same year 1,182,000*l.*, and the Value of Houses being only estimated at 23,444,000*l.*

In the later years the Window Tax does not appear at all, but, on the other hand, there is an amount of 1,042,000*l.* for Income Tax, the House Tax producing about the same amount as in 1826. As, however, the value of Houses had risen from 23,444,000*l.* in 1826 to 68,000,000*l.*, the burden of the present Income Tax and House Duty falls very much more lightly on Houses than the old Window Tax and Inhabited House Tax.

Again, as regards Fire Insurance Duty, of which two-thirds were estimated to fall upon Houses, the figures were as follows:—

In 1826, two-thirds of the Fire Insurance Duty were					£422,000
In 1843	„	„	„	„	586,000
In 1851	„	„	„	„	680,000
In 1861	„	„	„	„	896,000
At present	„	„	„	„	Nil.

As regards Imperial Taxation, therefore, Houses are better off than in former years, but not to a degree equal to the disadvantage which they have incurred through the increase of Local Taxation in Towns. Lands have not been benefited as regards Imperial Taxation in the same proportion as Houses, as the amount levied has remained much the same, while the increase in value has been infinitely less. It is, however, clear that they have gained during the course of the last half-century, seeing that Imperial Taxation on Lands amounted, as has been stated, to 1*s.* 2½*d.* in the pound in 1826; it amounted to 1*s.* 5½*d.* in 1861–2; it amounts to 1*s.* 0¾*d.* now.

Such being the position of Real Property and of Lands and Houses respectively in England and Wales, it is interesting to compare the burdens thus borne with the corresponding burdens on Real Property in other countries. With a view of ascertaining the necessary facts for making this comparison, the late Lord Clarendon, at my request, caused the following questions to be addressed to our Representatives at the Courts of the principal European States:—

1. What is the total amount of Imperial Taxation?
2. What is the total amount of Local Taxation?
3. What charges are defrayed from Imperial and what from Local Funds; for instance, is the charge for education paid out of Imperial or out of Local Funds?
4. What are the main sources of Local Revenue?
5. What proportion either of the Imperial or the Local revenues is borne by Real Property (distinguishing, if possible, between Lands and Houses)? Any particulars as to taxes corresponding to our House Tax, Land Tax, or Income Tax (as regards Schedules

A. and B.), and, on the other hand, to our Poor Rates and other Local Rates, would be especially welcome, the point of the inquiry being to ascertain whether the burdens borne by Houses and Lands in England, for Imperial and Local purposes together, are or are not out of proportion to those borne elsewhere.

6. Are Railways, Water-works, Gas-works, &c. taxed either Locally or Imperially, or both; and, if so, what is the principle upon which they are assessed and taxed?

It will be observed that these questions extended beyond the simple point of the incidence of Taxation upon Real Property, and embraced other subjects connected with Local administration.

The Reports received in answer to this application are contained in Appendix B., and are full of most interesting information. The most complete Report is that received from the British Embassy at Paris, prepared by Mr. Jerningham with great care and ability, and giving an exhaustive account of the system of Local Taxation which has prevailed in France. I would also call attention to the able Report sent by Mr. Thurlow from the Hague. The other Reports, printed in the Appendix, are from Belgium, Russia, and Hungary. The reports received from Prussia and Austria were in the German language, and are so technical in their phraseology as to render them exceedingly difficult to translate. The substance of those Reports has been embodied in carefully compiled statements in which all the Statistics given have been analysed and arranged. I should add that, as regards those countries, too, with regard to which the Reports from our Representatives have been printed in full, statements have been prepared and printed in Part IV. of Appendix A., containing much historical information available from other sources, and bearing on the progress of Local and Imperial Taxation. As regards France especially, I have caused the materials collected in various French financial works to be extracted and analysed, so as to present as complete a picture as possible of the history of all other points which have been treated in the discussion of the English portion of this Report. I will not lengthen this Report by adverting to that part of the information received which refers to other matters than those which have been made the subject of the present inquiry into Local and Imperial Taxation in the United Kingdom. With regard to these, I refer to the Reports themselves. I shall confine myself to submitting the most salient points connected with the increase of Local and Imperial burdens on Real Property in foreign countries, and with the increase in the value of that Property, so far as it has been possible to ascertain it.

Statements I.–X. in Part IV. refer to France.

In Statement I. Part IV. an historical retrospect is given of the Taxation and other Revenue, both Local and Imperial, in France, from the year 1817 to the year 1867, and it has been possible in that Table to make a precisely similar arrangement to that which has been adopted in the statements of Part III. for the Imperial and Local Taxation in the United Kingdom.

The Total Taxation and Revenue have been distributed as follows:—

* Appendix B. is not republished in this volume (*vide* Preface, p. v).

A. *Taxation.*

1. Imperial Taxes on Real Property.
2. Imperial Taxes not falling on Real Property.
3. Local Taxes on Real Property.
4. Local Taxes not on Real Property.

B. *Miscellaneous Receipts and Loans.*

1. Imperial Miscellaneous Receipts and Loans.
2. Local Miscellaneous Receipts and Loans.

C. *Total Taxation and Miscellaneous Receipts.*

The years for which, more or less precisely, materials respecting both Imperial and Local Taxation were available, were 1817, 1836, 1850, 1862, 1867.

Statement II. furnishes an analysis in detail of the Local Finance for the year 1867, and should be compared with the abstract of Local Accounts furnished in Part I. for England and Wales in 1868. It will be remembered that the total Expenditure for England and Wales for that year amounted to 30,240,000*l.* The total Local Expenditure in France for 1867 was 34,976,000*l.*

If Local Expenditure has increased largely in England, it has increased with still greater rapidity in France. Omitting the amount derived from Miscellaneous Receipts and Loans, and limiting the statement to the amount derived from Local Taxes, Local Taxation increased in England from 11,235,700*l.* in 1826 to 20,640,000*l.* in 1868; the increase being 9,404,000*l.*, or 83·70 per cent. Local Taxation increased in France between 1836 and 1867 from 12,903,000*l.* to 25,207,000*l.*, the increase being 12,304,000*l.*, or 95·36 per cent. Nor has this difference in the comparative increase in the two countries been due to any transfer of Imperial burdens to Local Taxation in France as compared with England. It might have been supposed that, while the Local Taxation in France had increased more rapidly than in England, the Imperial burdens had decreased. That is not the fact. The increase in Imperial Taxation in *England and Wales,* between 1826 and 1868, was from 47,200,000*l.* to 49,500,000*l.*; the amount of increase being 2,300,000*l.*, or about 5 per cent. The increase in Imperial Taxation in France, during a shorter period, *i. e.* from 1836 to 1867, was from 33,772,000*l.* to 60,161,000*l.*, an increase of 26,389,000*l.*, or 78 per cent. It is a fact well worthy of most careful remark that, whereas in England Imperial Taxation in the last forty-five years has increased only 5 per cent., in France it has increased 78 per cent. No portion therefore of the more rapid increase of Local Taxes in France, as compared with England, is due to any counterbalancing circumstances in the Imperial imposts.

It may be interesting to combine Imperial and Local Taxes. A comparison instituted on that footing gives the result, that in England and Wales the increase, between 1826 and 1868, has been 20 per cent., or 11,732,000*l.*; while in France the increase has been 97·61 per cent., or an amount of 40,261,000*l.* The detailed figures, justifying these statements, will be found in Statement V. Part V. I have thought it right to

advert to these general facts, independently of the distribution of the Taxes between Real Property and other subjects of Taxation.

To return to the particular circumstances of France. It will be found by a perusal of the French tables, as well as of the interesting Report of Mr. Jerningham, in Appendix B., that the increase of the burden on Real Property in France has arisen in a very different manner from the increase in England. One of the leading features has been that the valuations in France have to a very great extent remained unchanged, while the additions to Revenue have been sought by increasing what we should, in England, call the rate in the £., irrespective of an increase in value. Speaking roundly, the proportions to be paid by each department in France are much the same now as they were eighty years ago, any general revaluation having been deemed impracticable. The total value of Real Property assessed to the Foncier Tax at the time of the French Revolution, between 1791 and 1796, was 1,200,000,000 francs, or 48,000,000*l.* (It will be remembered that in England, in 1803, Schedule A. was estimated at 34,864,000*l.*) On this a tax of 20 centimes per franc, equivalent to 4*s.* in the £., was levied. Complaints, however, were made that the valuation was much too high, and reductions in assessment ("dégrèvements") took place to a great extent between 1791 and 1830, amounting to nearly one-third; so that the Foncier Tax, which in 1796 amounted to 240,000,000 francs, amounted in 1830 to 154,681,000 francs. Since then the variations have been very slight. In 1850 the same rate of Foncier Tax gave only 159,600,000 francs, a very slight increase for twenty years; and in 1867 it amounted to 170,372,000 francs, a very much smaller amount, it will be observed, than in 1796, *before* the reductions in the assessment took place. In fact, since 1830, the assessment has only been increased by the building of new houses, not by the assessment at a higher value of Property, either in Lands or Houses, than in 1830. If, therefore, the Foncier Tax had been left at its old rate, the burden would have decreased very considerably, as the Annual Increase in value was not taxed. But as in England, so in France, more money had to be raised; and whereas in England the increasing value in Lands and Houses was constantly taken into consideration and taxed, in France a higher rate of Tax was levied by what is called "centimes additionnels" on the old valuations. The old Foncier Tax, or, as it is called, the "principal" of the Foncier Tax, in 1867 was 170,372,000 francs; but by the levy of "centimes additionnels," the total amount charged on Real Property, for Imperial and Local purposes together, was 307,560,000 francs. A closer examination of these circumstances will show that in England the system adopted tended to the relief of Land and the increased Taxation of Houses. But in France, the retention of old valuations left out of account the constantly increasing value in the rents of Houses, and caused the weight of the "centimes additionnels" to fall with its whole force upon the valuations of Land.

The result is as clear as it is interesting. It will be remembered that in England, in 1815, Lands bore 69 per cent. of the Income Tax raised under Schedule A., while Houses and other Property bore 31 per cent.; whereas in 1868 Lands bore 33 per cent., and Houses and other Property bore 67 per cent. In France, as late as 1837, Lands bore 79 per cent., while Houses bore 31 per cent.; and in 1868 Lands still bore 72 per cent., and

Houses only 28 per cent. In other words, the gradual process by which in England Land has been relieved through the increasing value of Houses has not been going on in France. The system of continually raising the Rate of the Tax while the old valuations are kept in force has left the incidence of Taxation in France as between Lands and Houses much as it was in England fifty years ago. Speaking very broadly, in England fifty years ago Land bore two-thirds of the Taxation on Real Property, and Houses and other Property one-third; the latter now bear two-thirds, while Lands bear one-third; in France, Lands bore over two-thirds more than fifty years ago, and bear more than two-thirds still.

On the other hand, if Lands and Houses are taken together and considered as one description of Property, the aggregate increase in value in France, as in England, has been so rapid as to diminish the average aggregate burden, notwithstanding the increase in the Tax. If the materials furnished by French statisticians can be trusted, the increase in the value of Real Property since the French Revolution has more than trebled, the estimate for 1867 being 160,000,000*l.* Taking later years than the French Revolution, the estimated Annual Value of Real Property in 1836 may be put at 85,212,000*l.*; in 1850, 105,756,000*l.*; in 1862, 141,720,000*l.*; in 1867, at 160,000,000*l.* It will, however, be understood that this is what is *supposed* to be the *real* Annual Value; the assessment is still made on the old valuation of the earlier dates.

Returning to Statement I. Part IV., which shows the details of Imperial and Local Taxation in France, it will be observed that, out of a total Imperial Taxation of 60,160,000*l.* in 1867, 17,636,000*l.* fell upon Real Property, while 42,525,000*l.* were raised by Imperial Taxes not on Real Property. In the United Kingdom in 1868, out of a total Imperial Taxation of 65,394,000*l.*, 8,158,000*l.* fell upon Real Property, against 57,236,000*l.* raised by Taxes of other kinds. In other words, 29·31 per cent. fell on Real Property in France, against 12·47 per cent. which fell on Real Property in the United Kingdom. To this extent does Real Property contribute less to the aggregate Imperial Taxation of the country in the United Kingdom than in France. Personal property, correctly so called, on the other hand, does not pay more in proportion in France, or even so much as in England. Neither for Imperial nor for Local purposes is there an Income Tax, properly so called, in France. The nearest approach to it would appear to be the "Poll Tax" and the "Rate on Furnished Houses" ("Contribution personnelle et mobilière"); these amounted to 2,031,000*l.* for Imperial purposes, and to 1,310,000*l.* for Local purposes, or an aggregate of 3,341,000*l.*

Looking broadly at French Taxation, both Imperial and Local, the comparison to be drawn is not between Taxes on Real Property and Taxes on Personal Property or Income, but between Taxes on Real Property and Indirect Taxation. Indeed, in all European countries it would appear that the difficulties incident to the Taxation of Personal Property or Income have been found to be so great as to compel financiers to resort to other means of securing contributions towards public expenditure from classes not possessed of Real Property than by an Income Tax on Personal Property. We find "Capitation" Taxes, as in Russia; "Licenso" Taxes, as in France and Belgium; "Class" Taxes, as in Prussia; while only in

Austria and Hungary do we find a so-called Income Tax; and in Austria, as far as can be ascertained, the Income Tax *not* on Real Property amounts only to about 300,000*l.* out of a total Taxation of 20,636,000*l.*, a perfectly inappreciable item (*vide* Part IV. Statement XXI.). In Hungary, again, the Income Tax amounts only to 523,000*l.* out of a total Taxation of 8,576,000*l.*, while a portion of that Income Tax probably falls upon Real Property (*vide* Statement XXIX.); the Taxes falling on Lands and Houses, at the same time, being 3,325,000*l.* In France, as elsewhere, the great source of Revenue for all purposes, exclusive of Taxes on Real Property, has been Indirect Taxation of one kind or another. It has been already stated that, for Imperial purposes, Real Property bears in France an infinitely higher proportion of burden than in England. That is not the case in Taxation for Local purposes. For Local purposes, Real Property there bears less, the difference being principally made up by that very onerous Tax, the "Octroi," or Local Customs Duties. These amounted in 1867 to little less than 8,000,000*l.*, which form a source of Revenue to which we have nothing analogous in England, except the small amount levied for Coal and Wine Duties in the Metropolis.

The detailed Report of Mr. Jerningham on French Local Taxation relieves me from the necessity of entering more fully upon the subject of Local Taxation in France. But, as already stated, the series of Statements relating to France in Part IV., which have been collected from independent sources, supplement that Report, and extend the information to many earlier years. The "Financial Accounts" for previous years have been summarised; the results of Reports on the financial situation of the Communes have been brought together; and I have availed myself largely of the Statistical notices in M. de Parieu's work, 'Traité des Impôts,' and of M. d'Audiffret's elaborate treatise, 'Système financier de la France.' The budgets of the City of Paris have also been carefully studied.

The object of this Report has been mainly to examine the incidence of the burdens on Real Property in this and other countries in past and present times; but having to gather together many interesting facts from foreign countries bearing upon this subject, I have availed myself of the opportunity offered, as will have been seen by the questions put to our Representatives abroad, to collect information also as to the expenditure for Local Objects in foreign countries. Statements VII. and VIII. in Part IV. will be found interesting in this respect. The "Departmental" and "Communal" expenditure of France are there stated in considerable detail, as well as the Paris expenditure, which is treated separately. Speaking broadly, the "Departmental" expenditure is equivalent to our County expenditure, and the "Communal" expenditure to our other Local expenditure. Materials have been collected for the years 1836, 1851, 1862, and 1867.

The "Departmental" expenditure has risen from 3,507,000*l.* in 1836 to 6,240,000*l.* in 1867, an increase, it will be observed, quite out of proportion to the corresponding increase of expenditure in England. The "Communal" expenditure, excluding Paris, has risen from 4,712,000*l.* in 1836 to 19,040,000*l.* in 1867. But it is more convenient to take the year 1862, in which more detailed information is at our command, when the "Communal" expenditure was 18,009,000*l.* I append a few items to show where the increase has taken place:—

Public Instruction, ordinary and extraordinary, amounted in 1836 to 18,000,000 francs (720,000*l.*). It amounted in 1862 to 65,000,000 francs, or 2,600,000*l.* (an amount for which there is as yet no corresponding item in English Local expenditure).

For Parish Roads ("chemins vicinaux"), ordinary and extraordinary, there appears no item in 1836; in 1862 the expenditure upon them amounted to 77,000,000 francs, or more than 3,000,000*l.*, exclusive of nearly 2,050,000*l.* spent upon Roads by the "Departments," and 2,600,000*l.* spent upon them by the State—enormous items as compared with 1,500,000*l.* spent on Highways in England and Wales.

Another important increase in Local Taxation in France has been for Public Worship. In 1836 the amount expended in the "Communes" for this purpose was about 8,500,000 francs, or 380,000*l.*; in 1862 it was 32,320,000 francs, or 1,292,800*l.*

Again, Extraordinary Public Works in the "Communes" amounted in 1836 to 18,000,000 francs, or 720,000*l.*; in 1862 to 77,250,000 francs, or 3,090,000*l.*—an expenditure probably including items very much akin to those provided for by Borough Rates and General District Rates in England.

Passing from the "Communes" generally to Paris, which has been excluded in the foregoing remarks, we find an increase of expenditure much more formidable than in London. The expenditure in 1836 was 42,000,000 francs, about 1,700,000*l.*; in 1867 it was 244,000,000 francs, or 9,760,000*l.*

It will be remembered that in England, of the general increase of 8,000,000*l.* of Local Taxes, 5,000,000*l.* are due to new urban Rates, 2,000,000*l.* to an increase of Poor Rates, and the remaining 1,000,000*l.* to Police and sundry Miscellaneous purposes. In France, the increase in expenditure due to purposes analogous to our Poor Relief is considerably less, while on all other heads it has been considerably more. The case of Highways has already been mentioned, but the case of Police deserves attention:—

"Communal" and Paris Police cost in 1836 upwards of 7,000,000 francs, or 280,000*l.*

In 1867 they cost* 33,000,000 francs, or 1,320,000*l.*, a sum larger than that expended in England for the Metropolitan, County, and Borough Police together.

In Statement VIII. the Expenditure, both by the State and by the Local Authorities in France, on Education, Poor Relief, Roads, and Public Worship, has been brought together. The figures are these:—

The Total Expenditure on Education may be estimated at 3,200,000*l.*
The Total Expenditure on Poor Relief, at 2,116,000*l.*
The Total Expenditure on Roads and Streets, at 9,590,000*l.* (including 1,800,000*l.* on Paris Street improvements).
The Total Expenditure on Public Worship, at 3,475,000*l.*

* In the case of "Communal" Police, the Expenditure for 1862 is here taken, as that for 1867 has not been ascertained.

These items differ so entirely from the corresponding Expenditure in England as to render comparison exceedingly difficult. The Expenditure on Roads is said in many "Departments" to be utilised very considerably for the purposes of Poor Relief.

I should extend this Report beyond reasonable limits if I were to dilate upon the systems pursued in other European countries, as to the mode of levying Local Taxes, and as to the class of Expenditure defrayed from Imperial and Local sources respectively. The Statements in Part IV. and the Reports in Appendix B. supply much information upon these topics. I proceed to deal, in conclusion, with the Summaries of Part V. Appendix A. which bring together, in a comparative form, the information obtained as regards the United Kingdom and other countries, in respect of the incidence of Taxation, Imperial and Local, both upon Real Property collectively and upon Lands and Houses separately, and also in respect of the aggregate Taxation at various dates. Unfortunately, the details as to Local Taxation, both in Prussia and in Hungary, are very incomplete, while the accounts from Russia on this subject are not altogether trustworthy.

Statement I. compares the amounts of Taxation, Imperial and Local, and the proportions falling on Real Property in various countries at the latest date for which Returns have been obtained. While the Statement is drawn up with the special object of showing the percentages of Taxation which fall on Real Property, it also shows, incidentally, the relative position of the amounts levied for Imperial and Local purposes in different countries. The United Kingdom and France are in this respect similarly circumstanced; the Imperial Taxation in the United Kingdom being 65,400,000*l.* to 25,200,000*l.* of Local Taxation, and in France 60,160,000*l.* to 21,350,000*l.* In Belgium the proportions are 4,846,000*l.* to 1,596,000*l.* In the remaining countries the proportion of Local Taxation appears to be considerably less; but this apparent result may be in great part due to the incompleteness of the Statistics as regards Local Taxation. Throwing Imperial and Local Taxes together, the general result of the Taxes on Real Property appears to be as follows:—

In the United Kingdom, after the abolition of the Fire Insurance duty, and the reduction of the Income Tax to 4*d.* (*vide* Statement IV.)	30·41
In France	28·87
In Russia	17·28
In Holland	20·16
In Belgium	31·92
In Austria	27·93

It is therefore apparent that, with the exception of Belgium, Real Property pays a larger proportion in the United Kingdom than what it pays elsewhere, though the difference between France and the United Kingdom is little more than 1 per cent. The difference arises from the far greater proportion in which Real Property contributes in this country towards Local burdens; for, as regards Imperial burdens, the position of Real Property in the United Kingdom is remarkable. It contributes 10·52 per cent., while—

In France it contributes . . .	29·31 per cent.
In Russia	11·88 „
In Prussia	15·35 „
In Holland	21·91 „
In Belgium	36·82 „
In Austria	26·10 „
In Hungary	38·69 „

There can therefore be no doubt that, as regards the position of Real Property towards Imperial Taxation, the circumstances of England are quite abnormal, and show that infinitely less demands have been made upon that description of property than have been made in the rest of Europe. On the other hand, taking Imperial and Local Taxation together, the situation of Real Property in England is fractionally more favourable than in Belgium, and very slightly worse than in France.

Statements II., III. and IV. are historical, and compare the percentages of Imperial Taxation falling on Real Property in various countries at various dates.

Statement V. is also historical, and relates to the comparative increase of Taxation generally in various countries, in the period 1826–68. It has been specially prepared with a view to Taxes on Real Property, but the information which it gives as to the aggregate of Imperial and Local Taxation in the different countries at various dates is, possibly, its most interesting feature. The figures as regards the United Kingdom and France have already been quoted; but, in respect of Imperial Taxes, the data furnished by this Statement as regards foreign countries should also be noticed.

The increase in Imperial Taxation in 1868 over 1826 was—

In the United Kingdom, 17·14 per cent.
In France the increase was 78·14 per cent. between 1836 and 1867.
In Belgium the increase was 68·82 per cent. between 1826 and 1869.
In Holland the increase was 81·67 per cent. between 1826 and 1869.
In Prussia the increase was 69·81 per cent. between 1849 and 1867.

In all these cases the earliest years for which materials have been at my command have been taken for this comparison.

Other columns of this Statement will show that, as regards the aggregate increase of Taxation on Real Property, the ratio of increase has been much greater in the United Kingdom than in France; though, as a final result, the total burdens on Real Property in England, tested by the Rate in the £., are very slightly heavier in England than in France.

Statement VI. shows the Rate in the £. at the latest date for which Returns have been obtained as regards the United Kingdom, France, Belgium, and Holland. The Rate per £. of Taxation on Real Property in the United Kingdom was 2*s.* 0¼*d.*; in France, 2*s.* 11¼*d.*; in Belgium, 3*s.* 7¼*d.*; in Holland, 4*s.* 8¼*d.* Apart, therefore, from the consideration of the equities of Taxation, and of the distribution of public burdens between different classes, it is untrue to assert that Real Property in England is overweighted as compared with Real Property in other countries. It bears a very small fraction more than in France, and considerably less than

in Belgium and Holland; and it must never be forgotten that these calculations result from grouping all Real Property together, a system under which Houses and Real Property other than Lands come in England to the relief of Lands to an extraordinary extent.

The concluding Statements of Part V., *i. e.* Statements VIII.–XI., deal with the interesting subject of the proportion in which Houses and Lands respectively contribute to the aggregate burden borne by Real Property in different countries. The degree in which the increasing value of Houses has relieved Lands in England as compared with France has already been stated. Belgium is situated like France. For the purposes of Taxation, that is to say, for the Foncier Tax, Lands represented two-thirds of the aggregate value of Real Property in Belgium thirty years ago, and are in much the same position now; while in England, as stated before, Lands fifty years ago constituted two-thirds of the total value of Real Property, as is still the case in France and Belgium, while now they constitute one-third only.

For most purposes, therefore, the comparisons which have been made between the burdens on Real Property in England and in foreign countries are too general to be conclusive or of practical application. The distinction between the Tax upon a House and the Tax upon Land has already been dwelt upon. It is, unfortunately, impossible, owing to deficient information as regards the actual amount of Local Taxes which falls upon Houses and Lands respectively at the present moment, to prepare any definite statement of the aggregate Taxation in this respect. And as the same difficulty prevails as regards Local Taxation in other countries, the final Statement in Part V. deals with Imperial Taxation alone. In that Statement the shares of Imperial Taxation falling on Lands only and on Houses only have been accurately discriminated, and the results, as regards Lands, are as follows:—

In the United Kingdom, Lands paid in 1868, when the Income Tax stood at 5*d.* (not, as now, at 4*d.*), 3,452,000*l.* out of a total Imperial Taxation of 65,395,000*l.*, or 5·28 per cent.

In France, Lands paid 11,094,000*l.* out of a Total Imperial Taxation of 60,160,000*l.*, or 18·43 per cent.

The percentage in England being thus 5·28, and in France 18·43, the percentage

In Prussia was	11·39
In Belgium	20·72
In Holland	8·68
In Russia	11·21
In Austria	17·54
In Hungary	32·30

From these figures it is apparent to what a small extent the Taxation of Lands has been available for Imperial purposes in the United Kingdom as compared with the whole of the Continent. To what extent the *increase* in Local burdens has fallen rather upon Houses than upon Lands has been shown in an earlier part of this Report.

The general result of the comparison of the burdens on Real Property of all kinds in England and in other countries has shown that, taking Houses and Lands together, and Imperial and Local Taxation together, the position of Real Property in England is very slightly better than in Belgium, and very slightly worse than in France. The position of Lands in England has been shown to be infinitely more favourable than in either of the two other countries; it follows that the position of Houses in England as regards Taxation must be very materially worse. In fact, a comparison with foreign countries leads to the same conclusion as the historical survey which was attempted in the earlier portion of this Report.

The investigation which I have undertaken appears to lead to the following general results:—

1. The increase in Local Taxation in England and Wales has been very great—less than in other countries, but, nevertheless, so considerable as to justify the especial attention which it has aroused.

2. Speaking broadly, the increase in Direct Local Taxes has been from 8,000,000*l.* to 16,000,000*l.*

3. The greater portion of this increase, at least 6,500,000*l.*, has fallen upon Urban, not upon Rural districts.

4. Of the total increase, 2,000,000*l.* are due to the Poor Rate, 5,000,000*l.* to Town Improvement Rates, and 1,000,000*l.* to Police and Miscellaneous purposes.

5. The increase in Rateable Value has during the same period been extraordinarily great, and has followed to a certain extent the course of the increase of Local Taxation, being greater in the Urban and Manufacturing than in the Agricultural districts. Nevertheless the increase of Rates has approached more nearly to the increase in the Rateable Value in the four counties Middlesex, Surrey, Lancashire, and West Riding, taken together, than in the remaining counties of England.

6. The statistics of separate counties, the division of the country between Urban and Rural Unions, the analysis of various kinds of Rates, the comparison of the imposts on Houses in England with corresponding burdens in other countries, the mode of valuation in England as compared with that followed elsewhere,—all point to the conclusion that House Property in England is very heavily taxed.

7. An historical retrospect seems to prove that, as regards the burdens on Lands, they are not heavier than they have been at various periods of this century, nor as heavy as they are in most foreign countries, the increase in the special Rates falling on Lands, such as County and Highway Rates, having been insignificant as compared with the increase in Urban Rates. As regards the Poor Rate, the burden on Lands in the country generally, whatever may be the case in special districts, has increased very slightly in amount, and not at all as regards the Rate in the £.

8. The Poor Rate as regards Towns has undoubtedly increased, and caused new burdens in many places. In those Rural districts where the Poor Rate is now high, it has, with few exceptions, always been high, and constitutes an hereditary burden which has at all times been heavy, but which has gradually been lightened by the transfer of a portion of it to other kinds of Property.

9. The consideration of the increase in the burden of Local Taxation must be viewed in connection with results obtained by the Expenditure incurred. Of the average increase of 8,000,000*l.*, that portion which is due to the Poor Rate, *i.e.* 2,000,000*l.*, may be regarded as a lamentable increase of burden, except so far as it represents, not an increase in pauperism, but the more humane and at the same time more costly treatment of the helpless, the sick, and the insane. For the increase in the item of County Police, amounting to upwards of 500,000*l.*, it may be said that a distinct equivalent in value is secured. As regards the increase in Miscellaneous Purposes, amounting to about 500,000*l.*, spent on Registration, Vaccination, Burial Boards, and on some of the objects to which the County Rate is applied, the same principle would apply. A small portion only of this sum is analogous to the Poor Rate, which is a burden imposed on Taxpayers from which they may be said themselves to derive no benefit.

There remain the 5,000,000*l.* of Urban Rates, on which it has been necessary so often to dwell. This sum represents the Municipal Expenditure of our Towns, the Lighting and Paving of the Streets, Sanitary Improvements of every kind, and Public Works of various descriptions, from vast enterprises like the Thames Embankment, the Main Drainage of the Metropolis, and the many important Works undertaken at a large outlay by Liverpool, Manchester, and the other large growing Towns of the North of England, to the smaller but innumerable operations which have been instituted by the seven hundred Local Boards established during the last ten years. A great portion of the outlay on these purposes must be regarded as remunerative in many senses, and as being not so much a burden as an investment.

I submit that no review of Local Taxation in England and Wales can be fairly conducted unless full weight is given to the distinctions which have been indicated.

I have the honour to be

Your Lordships' obedient servant,

GEORGE J. GOSCHEN.

APPENDIX A.

PART I.

ACCOUNTS OF LOCAL AUTHORITIES.

ABSTRACT of the ACCOUNTS of ANNUAL RECEIPTS and EXPENDITURE by the various LOCAL AUTHORITIES in ENGLAND and WALES, principally for the Year 1868, or for the Year ending 31st March, 1869; with brief SUMMARIES annexed of the LOCAL TAXATION and RECEIPTS in SCOTLAND and IRELAND

ENGLAND AND WALES.*

I.—SUMMARY showing the TOTAL RECEIPTS and EXPENDITURE of each Class of LOCAL AUTHORITY.

Class of Local Authority.	Receipts.	Expenditure.
	£.	£.
1. Boards of Guardians	9,069,754	8,977,504
2. County Treasurers	2,292,948	2,319,348
3. Municipal Boroughs	2,704,768	2,976,691
4. Improvement Commissions	1,574,418	1,522,044
5. Local Boards	2,500,314	2,518,248
6. Vestries, &c. of Metropolis	1,423,557	1,469,223
7. City of London Corporation and other City Authorities	1,824,656	1,771,096
8. Metropolitan Board of Works	2,109,330	1,935,495
9. Metropolitan Police	822,051	832,835
10. Commissioners of Sewers (Extra-Metropolitan)	46,410	50,941
11. Drainage and Embankment Commissioners (Extra-Metropolitan)	198,947	154,325
12. Lighting and Watching of Parishes	82,133	79,116
13. Market and Fair Authorities	64,198	63,454
14. Bridges and Ferries	134,572	135,942
15. Harbour Authorities	1,945,805	2,071,796
16. Burial Boards	208,586	209,365
17. Highway Authorities	1,401,605	1,399,918
18. Turnpike Trusts	1,023,563	1,059,073
19. Pilotage Authorities	332,083	332,083
20. Mercantile Marine Fund (Light Dues, &c.)	379,525	359,108
£.	30,139,223	30,237,605

II.—SUMMARY showing RECEIPTS and EXPENDITURE, according to SOURCES of INCOME, and DESCRIPTION of EXPENDITURE.

RECEIPTS.	£.	EXPENDITURE.	£.
Rates	16,223,069	General Purposes	22,117,651
Dues, Tolls, Fees, &c.	4,363,314		
Government Subventions	1,225,068	New Works	4,247,072†
Ordinary Receipts from Property	336,535		
Extraordinary Receipts from Property (Sales, &c.)	999,328	Interest on Debt	2,109,445
Loans	5,452,717	Debt Repaid	1,763,437
Miscellaneous Receipts	1,539,192		
	£30,139,223		£30,237,605

* As it is intended in this Abstract to combine the accounts of all the local authorities in one, it has been necessary to omit in some instances certain items of receipt which one local authority merely pays over to another, and the corresponding "payments." To prevent a double entry of the same sums, the receipts and payments are dealt with in the account of that local authority only which controls the final expenditure. The balances brought from a former account, or carried over to a new account, are likewise in all cases omitted. It will be understood therefore that the totals of the receipts and expenditure here brought out in each case are not the same as the totals of the accounts in the returns from which this Abstract is compiled.

† *Vide* Note to Statement IV. In some of the returns the item "New Works" is not separately stated; if the returns were more perfect, they would show that the amount spent on new works is considerably larger than that given in the above Statements, while a proportionate reduction would appear in the item "General Purposes."

III.—ANALYSIS of RECEIPTS, showing the AMOUNT derived from each SOURCE of INCOME by each Class of LOCAL AUTHORITY.*

Class of Local Authority.	Rates.	Dues, Tolls, Fees, &c.	Government Subvention.	Ordinary Receipts from Property.	Extraordinary Receipts from Property.	Loans.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1. Boards of Guardians	7,830,966	. .	418,330	. .	. .	820,458	. .	9,069,754
2. County Treasurers	1,500,567	. .	342,884	. .	. .	. .	449,497	2,292,948
3. Municipal Boroughs	914,377	567,934	156,701	. .	455,467	581,667	28,622	2,704,768
4. Improvement Commissions	410,105	269,578	. .	. .	. .	529,713	365,022	1,574,418
5. Local Boards	1,683,702	. .	. .	. .	. .	573,527	243,085	2,500,314
6. Vestries, &c. of Metropolis	1,036,409	. .	. .	. .	. .	237,331	149,817	1,423,557
7. City of London, &c.	175,005	382,351	5,709	137,629	317,629	735,000	71,333	1,824,656
8. Metropolitan Board of Works	417,106	2,378	10,000	19,695	97,981	1,539,425	22,745	2,109,330
9. Metropolitan Police	481,744	3,373	291,444	. .	. .	. .	45,490	822,051
10. Commissioners of Sewers (Extra-Metropolitan)	42,871	. .	. .	. .	. .	1,400	2,139	46,410
11. Drainage and Embankment Commissioners (Extra-Metropolitan)	176,138	. .	. .	. .	. .	3,958	18,851	198,947
12. Lighting and Watching of Parishes	79,393	. .	. .	. .	. .	1,800	940	82,133
13. Markets and Fair Authorities	. .	52,797	. .	. .	. .	4,830	6,571	64,198
14. Bridges and Ferries	. .	117,670	. .	. .	. .	4,191	12,711	134,572
15. Harbour Authorities	. .	1,259,990	. .	178,814	107,984	399,017	. .	1,945,805
16. Burial Boards	96,407	81,635	. .	. .	. .	10,421	20,123	208,586
17. Highway Authorities	1,378,279	. .	. .	. .	. .	5,224	18,102	1,401,605
18. Turnpike Trusts	. .	957,664	. .	. .	. .	4,755	61,144	1,023,563
19. Pilotage Authorities	. .	309,083	. .	. .	. .	. .	23,000	332,083
20. Mercantile Marine Fund (Light Dues, &c.)	. .	358,861	. .	397	20,267	. .	. .	379,525
	£. 16,223,069†	4,363,314	1,225,068	336,535	999,328	5,452,717	1,639,192	30,139,223

IV.—ANALYSIS of EXPENDITURE, showing the AMOUNT disbursed under the several Descriptions of Expenditure by each Class of LOCAL AUTHORITY.*

Class of Local Authority.	General Purposes.	New Works.	Interest of Debt.	Debt Repaid.	TOTAL.
	£.	£.	£.	£.	£.
1. Boards of Guardians	8,157,046	820,458	. .	. .	8,977,504
2. County Treasurers	2,031,912	. .	115,223	169,213	2,319,348
3. Municipal Boroughs	2,422,045	. .	206,314	348,332	2,976,691
4. Improvement Commissions	539,987	690,046	292,011	. .	1,522,044
5. Local Boards	2,518,248	. .	. .	. .	2,518,248
6. Vestries, &c. of Metropolis	1,137,191	228,616	45,513	57,903	1,469,223
7. City of London Corporation and other City Authorities	425,595	935,055	121,893	288,553	1,771,096
8. Metropolitan Board of Works	400,517	885,066	173,812	476,100	1,935,495
9. Metropolitan Police	832,835	. .	. .	. .	832,835
10. Commissioners of Sewers (Extra-Metropolitan)	36,450	9,540	2,094	2,857	50,941
11. Drainage and Embankment Commissioners (Extra-Metropolitan)	82,598	2,145	53,283	16,299	154,325
12. Lighting and Watching of Parishes	79,116	. .	. .	. .	79,116
13. Markets and Fairs	49,738	. .	10,876	2,840	63,454
14. Bridges and Ferries	105,438	3,102	18,820	8,582	135,942
15. Harbour Authorities	405,465	626,021	856,146	184,164	2,071,796
16. Burial Boards	91,299	8,392	109,674	. .	209,365
17. Highway Authorities	1,398,700	. .	501	717	1,399,918
18. Turnpike Trusts	719,874	28,037	103,285	207,877	1,059,073
19. Pilotage Authorities	332,083	. .	. .	. .	332,083
20. Mercantile Marine Fund (Light Dues, &c.)	348,514	10,594	. .	. .	359,108
£.	22,117,651	4,247,072	2,109,445	1,763,437	30,237,605

* The above Analyses are presented as approximate only. So far as the items of Rates, Dues, &c., Government Subventions, and Loans are concerned, the Analysis of Receipts is nearly complete. The principal exception is the Account of the County Treasurers (No. 2), where the Return presented to Parliament does not contain the necessary data for distributing the receipts in the various divisions of the above Analysis, except as regards the headings "Rates" and "Government Subventions." With regard to the remaining three divisions of the Analysis of Receipts, it is probable that the heading "Miscellaneous" includes much which might be distinguished as Ordinary or Extraordinary Receipts from Property, but the Returns from which this Statement is made up do not contain the requisite information. The Analysis of Expenditure is all but complete, the principal exceptions being those of the Boards of Guardians (No. 1) and Local Boards (No. 5). In these cases the Returns to Parliament do not separate the Interest of Debt from the amount of Debt Repaid. In the case of Local Boards, too, the Returns do not distinguish "New Works" from other expenditure. In the case of Municipal Boroughs, also, there would probably be a considerable sum for new works, but the Returns do not give the details.

† This amount is somewhat less than the amount of Rates stated in the Return No. 497, Session 1868, as amended, the complete and detailed accounts, to which it was necessary to refer for the purpose of this Analysis, being in several instances of an earlier date than that Return. The Return referred to, moreover, included Church Rates, which are here omitted (about 200,000*l.*), and one or two other sums, amounting to about 180,000*l.*, which do not appear to have been accounted for by any local authority in the usual annual Returns.

V.—ABSTRACT of the ANNUAL ACCOUNTS of LOCAL RECEIPTS and EXPENDITURE in *England* and *Wales*.

[This Statement is here omitted. It sets out, in somewhat voluminous detail, the various items of Local Receipts and Expenditure composing the Totals which have been shown in the previous Statements.]

VI.—SUMMARY of the foregoing ACCOUNTS, showing the AMOUNTS of DEBT paid off and NEW DEBT incurred, and the TOTAL AMOUNT of RECEIPTS and EXPENDITURE, exclusive of LOANS.

	£.		£.
Total Receipts	30,139,223	Total Expenditure	30,237,605
Loans	5,452,717	Loans repaid	1,763,437
Receipts, exclusive of Loans, £.	24,686,506	Expenditure, exclusive of Loans repaid £.	28,474,168

	£.
Total New Loans	5,452,717
Total Loans Repaid	1,763,437
Excess of New Loans over Repayments £.	3,689,280

VII.—THE METROPOLIS.

(A).—ABSTRACT of such of the foregoing ACCOUNTS, or such PORTIONS of them, as relate to the METROPOLIS.

RECEIPTS.

	£.	£.	£.
City of London Corporation and other City Authorities	. .	. .	1,824,656
Metropolitan Board of Works	. .	. .	2,109,330
Metropolitan Police	. .	. .	822,051
Vestries and District Boards	. .	. .	1,423,557
Boards of Guardians, &c.:—			
Poor Rate received	. .	1,983,017	
Less—			
Payments for County, Hundred, Borough, and Police Rate	559,632		
Highway Boards	412		
Fire Brigade	31,576*		
Burial Boards	21,100*		
Washhouses	10,589*		
		623,309	
		1,359,708	
Repayments by Treasury	. .	104,317	
Loans for Workhouses	. .	583,064	
			2,047,089
TOTAL	. .	. £.	8,226,683

EXPENDITURE.

	£.	£.	£.	£.
City of London Corporation and other City Authorities	. .	. .	. .	1,771,096
Metropolitan Board of Works	. .	. .	. .	1,935,495
Metropolitan Police	. .	. .	. .	832,835
Vestries and District Boards	. .	. .	. .	1,469,223
Boards of Guardians, viz.:—				
Poor Relief	. .	. .	1,316,759	
Legal Proceedings	. .	. .	3,326	
Constables' Expenses	. .	. .	2,044	
Registration Act	. .	. .	10,724	
Vaccination Fees	. .	. .	5,467	
Parliamentary Registration	. .	. .	8,124	
Parochial Assessments	. .	. .	4,713	
For all other purposes	. .	135,265		
Less—				
Fire Brigade	31,576*			
Burial Boards	21,100*			
Washhouses	10,589*			
		63,265		
			72,000	
New Workhouses, including Asylums	. .	. .	583,064	
				2,006,221
TOTAL	. .	. .	. £.	8,014,870

* These figures are from the Return No. 497, Sess. 1868, as amended, the Accounts of the Boards of Guardians in the Poor Rate Return not stating these particulars.

(B.)—Analysis of Receipts and Expenditure of Metropolis.

RECEIPTS.

	Rates.	Dues, Tolls, Fees, &c.	Government Subvention.	Ordinary Receipts from Property.	Extraordinary Receipts from Property.	Loans.	Miscellaneous Receipts.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.
City of London Corporation and other City Authorities	175,005	382,351	5,709	137,629	317,629	735,000	71,333	1,824,656
Metropolitan Board of Works	417,106	2,378	10,000	19,695	97,981	1,539,425	22,745	2,109,330
Metropolitan Police	481,744	3,373	291,444	. .	. .	. .	45,490	822,051
Vestries and District Boards	1,036,409	. .	. .	. .	. .	237,331	149,817	1,423,557
Boards of Guardians, &c.	1,359,708	. .	104,317	. .	. .	583,064	. .	2,047,089
£.	3,469,972	388,102	411,470	157,324	415,610	3,094,820	289,385	8,226,683

EXPENDITURE.

	New Works.	General Purposes.	Interest of Debt.	Debt Repaid.	Total.
	£.	£.	£.	£.	£.
City of London Corporation and other City Authorities	935,055	425,595	121,893	288,553	1,771,096
Metropolitan Board of Works	885,066	400,517	173,812	476,100	1,935,495
Metropolitan Police	. .	832,835	. .	. .	832,835
Vestries and District Boards	228,616	1,137,191	45,513	57,903	1,469,223
Boards of Guardians, &c.	583,064	1,423,157*	. .	. .	2,006,221
£.	2,631,801	4,219,295	341,218	822,556	8,014,870

* Including Interest and Repayment of Debt, amounting together to 55,464*l.*

VIII.—ACCOUNT (partly estimated) of LOCAL TAXATION and RECEIPTS of *Scotland* for 1868. (From Poor Law Report and other Sources.)

NAME OF ACCOUNT.	Rates.	Dues, Tolls, Fees, Taxes, &c.	Government Subventions.	Ordinary Receipts from Property.	Extra-ordinary Receipts from Property.	Loans.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	
Parochial Boards *	809,556	. .	. .	48,243	. .	128,408	16,596	1,002,803
Church Collections, otherwise spent than on Poor Relief *	. .	. .	. .	. .	. .	. .	12,064	12,064
Public Health Act *	9,303	348	. .	. .	. .	. .	4,091	13,742
Turnpike Trusts, 1866-67 †	. .	181,600	. .	. .	. .	15,972	19,522	217,094
Mercantile Marine Fund, &c. ‡	. .	46,832	. .	. .	. .	. .	. .	46,832
Pilotage Authorities ‡	. .	14,779	. .	. .	. .	. .	458	15,237
County Assessments, Police, Prisons, Roads, &c. (*Estimate*) §	210,000	. .	. .	. .	. .	. .	. .	210,000
Corporation Revenues—say Half Duties, Fees, &c. (*Estimate*)	. .	100,000	. .	100,000	. .	. .	. .	200,000
Edinburgh Police, &c. ‖	94,170	. .	. .	34,108	. .	. .	10,233	138,511
Ditto City Improvement ‖	16,210	. .	. .	1,315	. .	31,208	. .	48,733
Glasgow Police ‖	94,677	6,279	11,517	18,000	. .	. .	. .	130,473
Ditto Sanitary ‖	7,846	248	. .	. .	. .	27,275	. .	35,369
Ditto Statute Labour ‖	29,857	. .	. .	1,072	. .	5,150	4,495	40,574
Ditto Water ‖	7,808	. .	. .	96,541	. .	. .	. .	104,349
Ditto Corporation ‖	. .	. .	. .	14,722	1,840	. .	. .	16,562
Ditto Clyde Trust, Half Dues ‖	. .	75,000	. .	75,136	. .	. .	. .	150,136
Ditto Bridges' Trust ‖	. .	11,738	. .	. .	. .	. .	. .	11,738
Ditto Markets ‖	. .	10,564	. .	. .	. .	. .	. .	10,564
Ditto Public Parks ‖	. .	. .	. .	15,753	. .	. .	. .	15,753
Ditto Improvements ‖	27,992	. .	. .	14,141	. .	. .	. .	42,133
Borough Police, exclusive of Edinburgh and Glasgow (*Estimate*)	50,000	. .	. .	. .	. .	. .	. .	50,000
£.	1,357,419	447,388	11,517	419,031	1,840	208,013	67,459	2,512,667
Say £.	1,500,000	500,000	200,000	450,000	. .	250,000	100,000	3,000,000

* From the 24th Annual Report (for 1868-69) of the Board of Supervision for Relief of the Poor in Scotland.
† Abstract of Statements for 1866-67 (No. 420, Sess. 1869). ‡ From Nos. 178 and 255, Sess. 1869.
§ The amount returned in the Parliamentary Paper No. 325, Sess. 1870, is about 100,000*l.*, but the counties of Lanark, Linlithgow, Perth, Renfrew, Forfar, and Haddington are omitted in that Paper. The amount here given is summarised from unofficial statements, and is believed to be approximately accurate.
‖ Summarised from Statements of the Accounts of Glasgow and Edinburgh.

IRELAND.

IX.—ACCOUNT in Detail of Local Taxation and Receipts of *Ireland* for 1868. (Compiled from Dr. Hancock's Report on Local Taxation of Ireland for 1866, 1867, and 1868.)

	Rates.	Dues, Tolls, Fees, Taxes, &c.	Government Grants.	Ordinary Receipts from Property.	Extra-ordinary Receipts from Property.	Loans.	Miscellaneous Receipts.	Total.
Part I. Towns:	£.	£.	£.	£.	£.	£.	£.	£.
(*a*) Town Councils	218,677	26,203	. .	55,373	. .	22,657	19,309	342,219
Ditto, Estimate for Towns omitted	3,716	3,295	. .	900	. .	400	558	8,869
(*b*) Town Commissioners	13,462	952	. .	. .	. .	2,268	6,719	23,401
Ditto, omitted	4,900	52	. .	. .	. .	400	1,600	6,952
(*c*) Lighting and Cleansing Commissioners	1,227	153	. .	. .	. .	386	3,476	5,242
Ditto, omitted	1,317	160	. .	. .	. .	406	3,722	5,605
(*d*) Commissioners under Special Acts	39,740	1,258	. .	. .	. .	58,430	8,497	107,925
Ditto, omitted	397	12	. .	. .	. .	584	228	1,221
(*e*) Dublin Police	25,863	11,805	. .	. .	. .	. .	. .	37,668
Total of Part I. £.	309,299	43,890	. .	56,273	. .	85,531	44,109	539,102
Part II. Grand Jury Cess	1,122,084	. .	. .	. .	. .	. .	. .	1,122,084
Part III. Harbours	. .	161,556	14,032	11,872	41	138,747	5,822	332,070
Ditto, Estimate for Harbours not returned	. .	13,750	1,000	1,000	. .	11,750	560	28,060
Part IV. Drainage, Rates, &c.	1,636	3,342	. .	. .	. .	. .	43,532	48,510
Part V. (*a*) Poor Rates	848,070	. .	63,210	. .	. .	. .	9,557	920,837
(*b*) Burial Boards	2,647	110	. .	. .	. .	750	264	3,771
Part VI. Miscellaneous, 82,518*l.* (less Dog Tax and Licence Duty, &c. in Town, and other Returns)	. .	60,760	. .	. .	. .	. .	. .	60,760
Total £.	2,283,736	283,408	78,242	69,145	41	236,778	103,844	3,055,194

PART II.

STATEMENTS showing the Progress of the Annual Value and Rateable Value of REAL PROPERTY in ENGLAND and WALES, and of LOCAL RATES imposed thereon during the present Century, including Statements giving Details for each County. Secondly, Statements showing the Distribution of Local Burdens between Lands and Houses, and the Proportion between the Annual Value of Lands and Houses respectively at various Dates. Thirdly, a Statement summarising the foregoing Particulars for each County of ENGLAND separately; with brief Statements annexed of the Annual Value of Lands, Houses, and other Real Property in SCOTLAND, IRELAND, and the UNITED KINGDOM.

I.—SERIAL STATEMENT of the Annual Value of REAL PROPERTY in *England* and *Wales*, according to the Income Tax Returns; the Rateable Value thereof; the "Poor Rates" levied; and the Annual Expenditure for Relief of the Poor.

Year ended Lady-Day.*	(*a*) Annual Value according to Income Tax Returns.	(*b*) Rateable Annual Value.	(*c*) "Poor Rates."	(*d*) Expenditure for Poor Relief.
	£.	£.	£.	£.
1785	. .	. .	2,167,749	2,004,239
1802–3	34,864,145†	. .	5,348,205	4,077,891
1813	. .	. .	8,646,841	6,656,106
1814	53,495,375	. .	8,388,974	6,294,581
1815	. .	. .	7,457,676	5,418,846
1816	. .	. .	6,937,425	5,724,839
1817	. .	. .	8,128,418	6,910,925
1818	. .	. .	9,320,440	7,870,801
1819	. .	. .	8,932,185	7,516,704
1820	. .	. .	8,719,655	7,330,254
1821	. .	. .	8,411,893	6,959,251
1822	. .	. .	7,761,441	6,358,704
1823	. .	. .	6,898,153	5,772,962
1824	. .	. .	6,836,505	5,736,900
1825	. .	. .	6,972,323	5,786,989
1826	. .	. .	6,965,051	5,928,502
1827	. .	. .	7,784,351	6,441,088
1828	. .	. .	7,715,055	6,298,000
1829	. .	. .	7,642,171	6,332,410
1830	. .	. .	8,111,422	6,829,042
1831	. .	. .	8,279,218	6,798,889
1832	. .	. .	8,622,920	7,036,969
1833	. .	. .	8,606,501	6,790,800
1834	. .	. .	8,338,079	6,317,255
1835	. .	. .	7,373,807	5,526,418
1836	. .	. .	6,354,538	4,717,630
1837	. .	. .	5,294,566	4,044,741
1838	. .	. .	5,186,389	4,123,604
1839	. .	. .	5,613,938	4,406,907
1840	. .	. .	6,014,605	4,576,965
1841	. .	62,540,030	6 351,828	4,760,929
1842	. .	. .	6,552,890	4,911,498
1843	85,802,734	. .	7,085,595	5,208,027
1844	85,700,123	. .	6,847,205	4,976,093
1845	86,573,636	. .	6,791,006	5,039,703
1846	88,724,253	. .	6,800,623	4,954,204
1847	89,759,066	67,320,587	6,964,825	5,298,787
1848	91,172,471	. .	7,817,430	6,180,764
1849	94,538,472	. .	7,674,146	5,792,963
1850	94,217,959	67,700,153	7,270,493	5,395,022
1851	94,809,969	. .	6,778,914	4,962,704
1852	94,879,851	. .	6,552,298	4,897,685
1853	96,172,965	. .	6,522,412	4,939,064
1854	99,274,309	. .	6,973,220	5,282,853
1855	100,835,328	. .	7,864,149	5,890,041
1856	102,221,249	71,840,271	8,201,348	6,004,244
1857	103,603,068	. .	8,139,003	5,898,756
1858	109,978,265	. .	8,188,880	5,878,542
1859	110,923,084	. .	8,108,222	5,558,689
1860	112,082,749	. .	7,715,948	5,454,964
1861	114,058,538	. .	7,921,619	5,778,943
1862	120,124,206	. .	8,511,161	6,077,525
1863	121,328,434	. .	9,174,976	6,527,036
1864	122,993,875	. .	9,448,319	6,423,383
1865	131,341,499	. .	9,392,191 8,841,215	6,264,961
1866	135,144,462	93,638,403	9,573,772 8,995,278	6,439,517
1867	138,244,727	. .	10,303,665 9,707,965	6,959,841
1868	143,572,588	100,668,698‡	11,054,513 10,419 620	7,498,061
1869	. .	. .	11,363,656 10,705,187	7,673,100

NOTES.

PRELIMINARY.

It should be explained that the serial statement of the "Poor Rates" (Col. *c*), is less useful for comparison than it would otherwise be in consequence of the variations in the number and objects of the Rates levied under that title at different periods. It is probable that between the years 1803 and 1815, Church and Bye-Highway Rates, either wholly or partially, were levied with the "Poor Rates." The amounts of these, for the years 1813, 1814, 1815, as stated in the House of Lords, Burdens on Land Return, Appendix No. 20, Sess. 1846, are the same as the amounts specified in Marshall's 'Digest,' Part I. p. 39, under the heading of "Parochial Assessments;" and, according to an account of those at p. 35 of the same compilation, they included some charges under the heading of Church and Bye-Highway Rates. In the years from 1815 to 1865, however, the Poor Rates apparently included no payments towards Church Rates or Highway Rates, and certainly they have not done so since 1840. In 1865, and in the subsequent years again, a sum varying between 500,000*l.* and 600,000*l.* was annually paid out of the Poor Rate to Highway Boards. Further, since the date of the passing of the "Municipal Corporation Act," Borough and Police Rates have been included in the Poor Rate, rates which did not exist before. No real comparison can be drawn, on account of these discrepancies, between the amounts levied under the title of "Poor Rate" at the various above-mentioned periods.

(*a*) The amounts in this column, with the exception of the year 1803, are obtained from the official Returns of the Inland Revenue Department. The amount for 1803 is that given in Marshall's 'Digest,' Part II. p. 29, where the authority mentioned is No. 103, vol. xii. fol. 363, Sess. 1806.

(*b*) The figures in this column are taken from the Poor Law Reports.

(*c*) The figures in this column, subsequent to 1840, are from the Poor Law Reports. From 1785 to 1830 they are from Marshall's 'Digest,' Part I. p. 39. For the intermediate period, the authority is Appendix No. 20 to House of Lords Report on Burdens on Land in 1846, from which also all the figures from 1813 to 1843 might have been taken.

The old-faced figures for the years 1865-69 show the total of the Poor Rates for these years, deducting the payments to the Highway Boards, which were

In 1865 . .	£550,976
„ 1866 . .	578,494
„ 1867 . .	595,699
„ 1868 . .	614,893
„ 1869 . .	658,469

(*d*) The figures in this column are obtained from Marshall, Part I. p. 39, for 1785 and 1803, and subsequent to the latter date from the Burdens on Land Return and the Poor Law Reports.

* In Column (*a*) for the year ending the 5th of April.

† This is the annual value returned for the year ending the 5th of April 1804.

‡ This amount is slightly different from the amount given in the Annual Poor Law Reports, which is 100,612,734*l.*, but it is the corrected amount in the Return No. 430, Session 1870.

II.—STATEMENT comparing the Increase in *England* and *Wales* of the Annual Value of REAL PROPERTY, according to the Income Tax Assessment Schedule A., with the Increase of the Rateable Value thereof; and showing the Proportion at various Dates of the Annual Rateable Value to the Annual Value assessed under Schedule A.

	Annual Value of Property in Schedule A.			Rateable Annual Value of Real Property.			Proportion of Rateable Value to Annual Value of Property in Schedule A.
	Amount.	Increase per Cent.		Amount.	Increase per Cent.		
		Since 1815.	Since 1841.		Since 1815.	Since 1841.	
	£.			£.			Per Cent.
1815	53,495,000	. .	. .	51,898,000†	—	—	—
1841	85,802,000*	60·39	. .	62,540,000	20·48	. .	72·89
1847	89,759,000	67·79	4·61	67,320,000	29·68	7·64	75·00
1850	94,217,000	76·12	9·81	67,700,000	30·45	8·25	71·86
1856	102,221,000	91·08	19·14	71,840,000	38·42	14·81	70·28
1866	135,144,000	152·63	57·51	93,638,000	80·43	49·72	69·28
1868	143,872,000	168·94	67·68	100,668,000	93·97	60·88	69·94

* For 1843.

† This amount is not the rateable value, but the estimated annual value for income tax purposes. As, however, the rates per £. of the Poor and County Rates in 1815 and 1826–27 have been calculated upon this amount in various Parliamentary Returns, which are afterwards made use of, it has been here inserted.

III.—STATEMENT showing the Progress of various RATES in *England* and *Wales*, from 1803 to 1868; and of certain Branches of EXPENDITURE out of RATES.

(A.)—STATEMENT showing the Progress of the RATES collectively.

Description of Rates.	1803.	Average of 1813-15.	1817.	1826-27.	1841.	1851.	1862.	1868.
	£.	£.	£.	£.	£.	£.	£.	£.
1. Poor Rates	(a) 5,348,000	(a) 8,164,000	8,128,000	7,784,000	6,351,000	6,778,000	8,511,000	(b) 10,440,000
County Rate, &c., separately levied	. .	. .	. .	. .	. . (1839.)	. .	. .	493,000
2. Church Rates	. .	(a) 564,000	(a) 564,000	564,000	(c) 506,000	400,000	234,000	217,000 (Abolished.)
3. Highway Rates [including in 1868 payments to Highway Boards out of Poor Rates]	. .	(a) 1,415,000	(a) 1,415,000	1,121,000	1,169,000	(1849.) 1,663,000	1,416,000	1,538,000
4. General District Rates, *i.e.* of Local Boards [including also Improvement Commissioners]	. .	. .	. .	. .	. .	. .	869,000	2,095,000
5. Metropolitan Rates, similar to General District Rates 6. City of London Rates, similar to General District Rates	. .	. .	. .	(d) 82,000	(d) 82,000	(d) 82,000	935,000 (e) 136,000	1,496,000
7. Rates of Commissioners of Sewers and Drainage and Embankment Rates, with "Rates not otherwise specified." (Col. 25 of Return 447, Sess. 1868)	. .	. .	. .	. .	. .	. .	70,000	425,000
8. Lighting and Watching Rate	. .	. .	. .	. .	. .	. .	(f) 36,000	(f) 79,000
£.	5,348,000	8,164,000	10,107,000	9,551,000	(g) 8,108,000	(h) 8,923,000	(h) 12,207,000	16,783,000

(*a*) With regard to the sums thus marked, it should be explained that the amount entered as Poor Rates for 1803 and 1813–15 probably included some Church and Highway Rates. The sums separately entered for these years for Church and Highway Rates are, therefore, not added into the total of the column. The Church Rates were not actually ascertained till 1826–27, but the Highway Rates were ascertained for 1813–15, and the amount is here entered opposite 1817 as well. The amount of Church and Highway Rates included with the Poor Rates in 1813–15 would probably be 800,000*l.*; and adding the difference between that amount and the Total Church and Highway Rates, as separately ascertained, or 1,179,000*l.*, to the Total Rates in 1813–15, the sum of the latter would be about 9,344,000*l.*, as compared with 10,107,000*l.* in 1817.

(*b*) Less payments to Highway Boards.

(*c*) This sum appears to include 143,000*l.* from "other sources" besides Rates—*see* 'Local Taxes of the United Kingdom,' 1846, p. 174; but the whole amount is included as "Rates" in the Summary of Local Taxation, p. 178 of the same volume.

(*d*) This is the sum specified in 'Local Taxes of the United Kingdom,' p. 174. Actually, however, the amount would be considerably greater. The amount there stated for the metropolis, exclusive of the City of London, is 61,000*l.*; and the City of London Rates, exclusive of Police, amounted in 1844 to 66,000*l.*—[House of Lords, Burdens on Land, Appendix, pp. 119–127.] In Part III. the corresponding entry for 1841 and 1851 is 75,000*l.*, which sum is taken from Appendix, p. 118, of Report on the Taxation of Ireland, Sess. 1865.

(*e*) This sum includes "Police" (about 40,000*l.*), which ought to be included among the County, Hundred, Borough, and Police Rates, separately levied, but there appears to have been no account of these separate levies till 1868.

(*f*) The difference between the Lighting and Watching Rates in 1862 and 1868 may arise principally from the better ascertainment of the rate in the latter year. The rate existed from 1835, but no information appears to have been collected regarding it till the passing of the Local Taxation Returns Act.

(*g*) In Part III. of Appendix A. the total for 1843 is 8,846,000*l.*, but the figures are not for precisely the same year as in the present column.

(*h*) In Part III. of Appendix A. the totals for these years are given as 9,916,000*l.* and 12,708,000*l.* respectively; for the purposes of the Statement in Part III. it was thought necessary to include an estimate for rates omitted.

STATEMENT showing the Progress of various Rates, &c.—*continued.*

(B.)—STATEMENT showing the Progress of certain Branches of EXPENDITURE, and of the Particulars of certain RATES included in the preceding collective Statement.

	1803.	Average of 1813–15.	1817.	1826–27.	1841.	1851.	1862.	1868.
	£.	£.	£.	£.	£.	£.	£.	£.
1. Expenditure on Poor Relief	4,077,000	6,123,000	6,910,000	6,441,000	4,760,000	4,962,000	6,078,000	7,498,000
2. County Rates (*a*) [including Police Expenditure, which in 1868 amounted to about 550,000*l.*]	286,000	554,000	566,000	,794,000	(1843.) 886,000	. .	1,322,000	1,500,000
3. Borough Rates	. .	. .	. .	. .	(*b*) 216,000 (1844.) 292,000	. .	. .	914,000
4. Metropolitan Police	. .	. .	. .	. .	(*c*) 195,000	. .	329,000	482,000
5. City of London Police	. .	. .	. .	. .	(1844.) (*d*) 28,000	. .	. .	51,000
6. Parochial Expenditure out of Poor Rates for other purposes than Relief, and exclusive of Payments for County, Borough, and Police Rates, and payments to Highway Boards, gross amount (*e*)	938,177	1,609,000	644,000	598,000	706,000	564,000	701,000	811,000
Less Receipts in aid	. .	. .	. .	. .	227,000	181,000	328,000	418,000
Net Amount £.	. .	. .	. .	. .	479,000	383,000	373,000	393,000

(*a*) The figures of the County Rates down to 1817 are from Porter, p. 518, but it is doubtful whether they do not include all the Receipts of the County Treasurers for the years mentioned. The total in 1826–27 is from Marshall's 'Digest,' Part I. p. 45, and is 62,000*l.* more than the amount given by Porter for the same year. The total in 1843 is from the House of Lords Return, Burdens on Land, 1846, Appendix, p. 67. The figures for subsequent years are from the Annual Parliamentary Return of the accounts of County Treasurers.

(*b*) *See* 'Local Taxes of the United Kingdom,' p. 177, where there is an analysis of the Municipal Boroughs Returns for the three years 1839–40, 1840–41, 1842–43. The subjoined figure for 1843–44 is from the House of Lords Report, Burdens on Land, 1846, Appendix, pp. 71–118, where the Municipal Boroughs Returns for 1844 are printed, but not summarised. The rates there separately specified have been added together to increase the information available for the purposes of this statement. Altogether the Borough Rates in—

1839–40 were	£197,000
1840–41 „	216,000
1842–43 „	219,000
1843–44 „	292,000

(*c*) Return No. 20, 1846, referred to in Report of Taxation of Ireland, Appendix, p. 118.

(*d*) House of Lords Return, Burdens on Land, 1846, Appendix, p. 126.

(*e*) Prior to 1841 this item cannot be properly shown, as no account has been observed of the "Receipts in aid" which go to diminish the Parochial expenditure out of Poor Rates on "other purposes." Subsequent to 1841 the calculation is made by deducting from the total expenditure the amount expended on Poor Relief, the payments for County, Borough, and Police Rates, and subsequent to 1865 the payments to Highway Boards. The balance is the gross amount of the "other expenditure," and, deducting the receipts in aid, the net amount of that expenditure is shown. The gross amount in 1817 and 1826–27 has been calculated in a similar manner, and will be approximately correct; the only doubt being as to the exact amount paid out of Poor Rate towards County Rate. With regard to 1803 and 1813–15, the calculation, though made in a similar manner, does not yield a proper figure for comparison, the "Parochial assessments" for these years including a portion of the Church and Highway Rates. The "other purposes," at the time, moreover, included Militia charges, which have since ceased altogether. Allowing that Church and Highway Rates, included with Poor Rates, amounted in 1813–15 to 800,000*l.* per annum (*see* Note on preceding page on Poor Rates), the average annual expenditure on other purposes would be 809,000*l.*, the excess in comparison with later years arising partly from the Militia charges.

IV.—STATEMENT showing the Progress of the Rate in the £. of the Rates levied for County and Parochial Expenditure, &c., in *England* and *Wales*, between 1803 and 1868, at the various Dates, as far as possible, for which the Rateable Value has been ascertained.

A.—Rate per £. of Expenditure for *Poor Relief* only.

	Rateable Value.	Amount Expended.	Rate per £.
	£.	£.	s. d.
1803 *	. .	4,077,891	3 4¼
Average of 1813-14-15 *	. .	6,123,144	2 4¼
1827 *	. .	6,441,088	2 5¼
1841	62,540,030	4,760,929	1 6¼
1847	67,320,587	5,298,787	1 7
1850	67,700,150	5,395,022	1 7
1856	71,840,271	6,004,244	1 8
1866	93,638,403	6,439,517	1 4¼
1868	100,668,698	7,498,061	1 6

B.—Rate per £. of Total *Poor Rates*, including *County*, *Borough*, and *Police Rates*, levied both separately and with the *Poor Rate*, and also *Church* and *Highway Rates*.

	Rateable Value.	Amount Levied.	Rate per £.
	£.	£.	s. d.
1803 *	. .	5,348,000	4 5¼
Average of 1813-14-15 *	. .	8,164,497 †	3 1¾
1817 *	. .	10,107,000 ‡	3 10¾
1827 *	. .	9,489,687 §	3 8
1841	62,540,000	8,026,828	2 7
1852	67,700,000	8,700,000 ‖	2 7
1868	100,668,698	12,689,000 ¶	2 6¼
1868 (*for all rates*)	. .	16,783,000**	3 4

* The rateable value was not ascertained till 1841, but the Parliamentary Returns referred to in Statements I. and V. contain a statement of the rate in the £., which is here used for the sake of comparison; in 1814–15, the calculation appears to have been based on the figure of the annual value of property in Schedule A., and the same figure is taken in calculating the rate in the £., in 1826–27. *Vide* note † to Statement II.

† It is probable that this sum does not include the whole amount of the Church and Highway Rates, though it is the actual figure of the Returns for that date in Marshall's 'Digest of Parochial Assessments,' which professedly include "Church and Bye-Highway Rates." The Highway and Church Rates usually amounted to about 2,000,000*l.*; but the amount at which they are reckoned in the above sum of 8,164,497*l.* is only about 800,000*l.*, that being the difference between the sum of 2,087,002*l.*, "the expenditure out of Poor Rate for other purposes than relief of the poor" in 1815, and the sum of 1,214,071*l.*, the expenditure for similar purposes in 1816, in which year Highway and Church Rates were omitted for the first time from that heading, and have been separately dealt with. *See* Appendix to the "Taxation of Ireland" Report, p. 118, and 'The Local Taxes of the United Kingdom, 1846,' p. 172 *et seq.*

‡ Report, Taxation of Ireland, No. 330, Sess. 1865, Appendix, p. 118.

§ Expenditure. Marshall's 'Digest,' Part I. p. 35.

‖ The Church Rates are not ascertained for this year, but are estimated at 500,000*l.*, which is less than the amount in 1839.

¶ Cols. 3, 14, 15, 16, and 17 of Return 497, Sess. 1868. The amount of "Poor Rates" in that Return is greater by 6,989*l.* than the amount entered for the same year in the Poor Law Report, inserted in Statement No. I. of this Part.

** Total of Return 497, Sess. 1868, as amended by No. 430, Sess. 1870. No such Return exists for any other year, giving all rates.

V.—STATEMENT of the Rate per £. of the Rates levied for COUNTY and PAROCHIAL EXPENDITURE in each County of *England* and *Wales* at various Dates ending with the Year 1868, showing, for 1803, and Average of 1813–15, the Rate per £. of the Poor and County Rate, with a portion of the Church and Highway Rates included; for 1826–27 the Rate per £. of the Poor and County Rate, with the entire Church and Highway Rates added; for 1841, the Rate per £. of the Poor and County Rate only; and for 1868 (1.) The Rate per £. of the Poor Rate, inclusive of the County, Borough, Police, and Highway Rates, both when levied with the Poor Rate, and when levied separately; also including Church Rates; (2.) The Rate per £. of the Rates as in previous Column, with the addition of Rates by Improvement Commissioners and Local Boards under Public Health Acts, &c.; and (3.) The Rate per £. of all Rates whatsoever—that is, the Rates as in Column 2, with the addition of Sewers Rates and Rates of other kinds not previously specified. [*See* Notes.]

COUNTY.	1803. Poor and County Rate, with a portion of the Church and Highway Rate.	Average of 1813–1815. Poor and County Rate, with a part of Church and Highway Rate.	1826–1827. Poor and County Rate, with entire Church and Highway Rates.	1841. Poor and County Rate, only.	1868. 1. Poor and County Rate, including Highway Rate, Borough, and Police Rate, and Church Rates.	1868. 2. The same Rates as in 1, with Addition of General District Rate, Improvement Rate, &c.	1868. 3. All Rates.
ENGLAND:	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Bedford	3 9¾	4 4¾	6 2	2 1	3 1¾	3 6¾	3 6¾
Berks	4 11	4 9	4 1	2 6	2 11¾	3 4¾	3 4¾
Buckingham	4 8¼	4 7	5 5	2 9	3 1¼	3 2¼	3 2¼
Cambridge	5 0¼	2 11¾	3 10¾	2 1	2 8¼	3 0	3 0¼
Chester	3 5¼	2 9¾	3 4¾	1 6	2 0¼	2 9¼	2 9¾
Cornwall	4 6¼	2 7¼	3 2¾	2 3	3 0¼	3 2¾	3 2¾
Cumberland	2 8	1 10¼	2 1¾	1 5	1 8¼	2 1	2 1
Derby	4 1¼	2 8¼	2 9¼	1 10	2 0¾	2 4	2 4
Devon	4 8¼	3 0	3 2¼	2 5	2 8¼	3 2¾	3 3
Dorset	4 2¼	3 3	3 2¾	2 8	3 1¼	3 4¼	3 4¼
Durham	2 4¼	2 8¼	3 0	2 0	1 11¾	2 8	2 8¼
Essex	5 11¼	4 2¼	4 6¾	2 8	2 11¼	3 4¾	3 5
Gloucester	3 5	2 10¾	3 4	2 1	2 5¾	3 3¾	3 4¼
Hereford	5 8¼	3 1¾	2 11¼	1 7	2 4¼	2 6¼	2 6¾
Hertford	4 2¾	3 8¾	4 7¼	2 2	2 10	3 1	3 1
Huntingdon	4 0¼	2 10	3 5¾	2 1	2 4	2 5¼	4 2¼
Kent	5 2¼	4 11½	5 8¾	2 6	2 8¾	3 2¼	3 5¾
Lancaster	5 4¾	2 10¼	4 3¼	1 8	2 4¾	3 0	3 5
Leicester	5 2¾	3 4¼	3 9¾	2 0	2 3¼	2 7¼	2 7¼
Lincoln	3 7	2 2¾	3 0	1 4	2 4¼	2 7¾	3 0¼
Middlesex	3 5¼	2 4¾	3 0	1 10	2 5	2 5¼	3 11¾
Monmouth	7 11¼	2 6¾	2 11	1 10	3 2	3 6¼	3 6¼
Norfolk	5 2	3 11	4 11¾	2 6	2 8¼	2 11½	3 1
Northampton	4 7	3 6¼	4 2¼	2 3	2 9	2 11¾	2 11¾
Northumberland	1 8¾	1 7	1 7¼	1 3	2 5¾	2 8¾	2 8¾
Nottingham	3 10	3 3¼	3 7¼	1 11	2 6	3 0¼	3 0¾
Oxford	4 8	4 4¾	4 2¼	2 6	2 9¼	3 1	3 1
Rutland	3 5	2 10	2 11	1 6	2 4¼	2 4¼	2 4¼
Salop	3 11¾	2 6¼	2 4¼	1 4	1 8¾	2 0¼	2 0¼
Somerset	4 2	2 5¼	2 6¾	1 11	2 6	2 9	2 9¼
Southampton	4 11	4 0¾	4 7¼	2 8	3 0	3 10¼	3 10¼
Stafford	4 2¼	2 10	3 6	1 3	1 11½	2 8	2 8
Suffolk	4 10½	4 4¾	5 1	2 9	2 8¼	2 11	2 11¼
Surrey	5 8	3 6¼	4 6	2 9	2 9¼	3 1	4 5¼
Sussex	8 7¼	6 11¼	6 9¼	2 11	3 2	3 11	4 0¼
Warwick	4 8	3 4¼	3 4¼	2 1	2 10¼	3 1¾	3 1¾
Westmoreland	5 2¼	1 11	2 4¾	1 8	1 4¾	1 6¼	1 6¼
Wilts	4 7¼	3 10¾	3 9¾	3 0	2 11¾	3 2¼	3 2¼
Worcester	5 0¼	2 11¼	3 0	1 11	2 2¼	2 8¼	2 8¼
York, East Riding	2 7¾	2 2¼	2 6¾	1 6	2 0	2 7¾	2 7¾
,, North Riding	2 6¾	2 0	2 3	1 4	1 10¾	2 4	2 4
,, West Riding	6 2¾	3 7¼	4 2¼	1 11	2 5¼	3 7¼	3 7¼
AVERAGE of ENGLAND	4 4¼	3 2	3 8¼	2 0	2 6	2 11¼	3 4

V.—STATEMENT of the Rate per £. of the Rates levied, &c.—*continued.*

COUNTY.	1803. Poor and County Rate, with a portion of the Church and Highway Rate.	Average of 1813–1815. Poor and County Rate, with a part of Church and Highway Rate.	1826–1827. Poor and County Rate, with entire Church and Highway Rates.	1841. Poor and County Rate, only.	1868. 1. Poor and County Rate, including Highway Rate, Borough, and Police Rate, and Church Rates.	1868. 2. The same Rates as in 1, with Addition of General District Rate, Improvement Rate, &c.	1868. 3. All Rates.
WALES:	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Anglesea	5 6¼		4 4¾	2 1	4 4¼	4 5¼	4 6
Brecon	6 1¼		3 5¾	1 7	2 11¼	3 1	3 1¼
Cardigan	9 1		3 5	2 9	4 1¼	4 4¼	4 4¼
Carmarthen	12 9		3 3¼	2 5	2 10¼	3 1¾	3 1¾
Carnarvon	4 0¾		4 4¼	3 2	3 10	4 1¾	4 1¾
Denbigh	5 7¾	2 9¼	3 10¼	2 6	2 8¼	2 11¼	2 11¼
Flint	5 4¾		3 7	2 3	2 9¼	2 11¼	2 11¼
Glamorgan	7 3		2 11¼	2 3	2 9¼	3 8¼	3 8¼
Merioneth	6 4		3 7¼	2 11	3 2¾	3 4¼	3 4¼
Montgomery	5 11¼		4 1¾	3 0	2 6¾	2 8	2 8
Pembroke	11 8¼		3 2¾	2 3	2 11¾	3 1	3 1
Radnor	5 8¾		3 1¾	2 1	2 10¼	2 11¾	2 11¾
AVERAGE of WALES	. .	. .	. .	2 5	3 0	3 4¾	3 4¾
AVERAGE of ENGLAND and WALES	4 5¼	3 1¾	3 8	2 0	2 6¼	2 11¼	3 4

NOTES referring to the foregoing STATEMENT.

The Figures in the preceding Table are derived from the following sources:—

1803.—From a "Statement showing the Amount of the Parochial Assessments in each County of England and Wales, in the Year ending 1803," &c.—Marshall's 'Digest,' Part I. p. 32.

1813-14-15.—From a "Statement showing the Amount of the Parochial Assessments in each County of England and Wales, in each of the three Years ending Easter, 1813, 1814, and 1815; the Rate per £. at which levied," &c.—Marshall's 'Digest,' Part I. p. 34.

1827.—From an "Account showing the Amount of Parochial Assessments for Relief of the Poor and County Rate, in the Year ending the 25th of March, 1826," and "the Amount expended for Relief of the Poor, County Rate, Church Rate, and Bye-Highway, in the Year ending the 25th of March, 1827."—Marshall's 'Digest,' Part I. p. 45.

1841.—From No. 23, p. 150, of Appendix to Minutes of Evidence taken by House of Lords Select Committee in 1846 on Burdens on Land. The title of the Paper is, "Abstract of Returns showing the Annual Value of Real Property in each County of England and Wales assessed to the Poor Rates, for the Year ended Lady Day, 1841, distinguishing Landed Property, Dwelling Houses, and all other kinds of Property; also the Total Amount levied for Poor Rates and County Rates in that Year, and the Rate in the £. of such Levy on the Annual Value of Real Property," &c.

1868.—From "Returns — Local Taxation," No. 497, Sess. 1868.

The figures for 1803, average of 1813-15, and 1827, are professedly for all County and Parochial Assessments, including Church and Highway Rates. It is almost certain, however, that in these years, excepting 1827, only a portion of the Church and Highway Rates has been reckoned. (*See* notes to Statement No. III. of this Part.) The figures for 1841 only include the "Poor Rate," and not the Church Rates and Highway Rates. For 1868, three calculations are given in the case of each county: the *first* being for the Poor, Highway, and Church Rates, including County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when separately levied (Columns 3, 14, 15, 16, and 17 of the Return No. 497, Sess. 1868), these rates corresponding to those mentioned as Parochial Assessments in the early Tables; the *second* being for those Rates with the addition of the General District Rates, and Rates by Improvement Commissioners (Column 22 of Return); and the *third* being for all Rates whatsoever, including, besides those mentioned, the Rates levied by Commissioners of Sewers, Metropolitan Police Rates, &c. (Columns 22 and 27 of Return). As respects the difference between Columns 2 and 3 for 1868 in the preceding Statement, it may be explained that most of the Rates included in Column 27 of the Return No. 497, Sess. 1868, viz. those concerning the Metropolis, ought properly to have been included in the earlier Columns. These are mainly "General and Lighting Rates," corresponding to Borough Rates and General District Rates elsewhere. But for the artificial distinction made in the Return in question the great difference in the Metropolitan Counties would have been between Columns 1 and 2 for 1868 instead of between 2 and 3. The rate for the first column of 1868 is *calculated* from the amount of the Rates and the Rateable Value; in all the other cases the figures are extracted from the Returns specified.

VI.—STATEMENT showing the INCREASE and DECREASE, between 1815 and 1868, of the Rate in the £. for Poor Rates, including the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rates and when levied separately; also the Church and Highway Rates, partly for 1815 and wholly for 1868, for each County of *England* and *Wales*.

[It has been deemed unnecessary to reprint this Statement here, because the facts exhibited in it are calculated directly from the figures of the preceding Statement, and may be at once obtained by a simple comparison of the Rates per £. given for each County in the different columns of that Statement.]

VII. A.—STATEMENT showing the Amount of the Annual Value of REAL PROPERTY in each County of *England* and *Wales* in 1814–15, and of the Rateable Value thereof in 1841 and 1868; also showing for each County the Amounts of the Rates levied for County and Parochial Expenditure in 1814 and 1868, including Church and Highway Rates, wholly in 1868 and partially in 1814, and the Expenditure on the Purposes of these Rates in 1826–27.

[Omitted here, as all the information which it supplies, with the exception of the Rateable Value in 1841 (which is taken from the Parliamentary Paper No. 235, Session 1842), and the Amount Expended in 1826–27 (from Marshall's 'Digest,' Part I. p. 45), is given in the same form in the following Table, with important additional information.]

VII. B.—STATEMENT comparing the Increase of the Annual and Rateable Value of REAL PROPERTY in each County of *England* and *Wales*, between 1815 and 1868, with the Increase of the Amounts Levied or Expended for COUNTY and PAROCHIAL EXPENDITURE, including Church and Highway Rates.*

COUNTY.	VALUE OF REAL PROPERTY.				NOTES.
	Annual Value in 1815.	Rateable Value in 1868.	Increase of Rateable Value in 1868 over Annual Value in 1815.		
			Amount.	Per Cent.	
ENGLAND:	£.	£.	£.		
Bedford	343,683	611,529	267,846	77·9	
Berks	652,082	1,020,127	368,045	56·4	
Buckingham	644,130	949,175	305,045	47·4	
Cambridge	655,221	1,064,216	408,995	62·4	
Chester	1,083,084	2,485,812	1,402,728	129·5	
Cornwall	916,060	1,150,213	234,153	25·6	
Cumberland	705,446	1,069,205	363,759	51·6	
Derby	887,659	1,504,896	617,237	69·5	
Devon	1,897,515	2,481,687	584,172	30·8	
Dorset	698,396	915,574	217,178	31·1	
Durham	791,359	2,219,935	1,428,576	180·5	
Essex	1,556,836	2,226,513	669,677	43·0	
Gloucester	1,463,260	2,383,938	920,678	62·9	
Hereford	604,614	826,932	222,318	36·8	
Hertford	571,107	940,028	368,921	64·6	
Huntingdon	320,188	424,976	104,788	32·7	
Kent	1,614,179	3,818,159	2,173,980	132·2	
Lancaster	3,087,774	10,720,907	7,633,133	247·2	
Leicester	902,217	1,322,202	419,985	46·6	
Lincoln	2,061,830	2,850,621	788,794	38·3	
Middlesex	5,595,537	14,326,023	8,730,486	156·0	
Monmouth	295,097	680,367	385,270	130·6	
Norfolk	1,540,952	2,294,685	753,733	48·9	
Northampton	942,162	1,355,519	413,357	43·9	
Northumberland	1,240,594	1,832,137	591,543	47·7	
Nottingham	737,230	1,381,104	643,874	87·3	
Oxford	713,147	956,795	243,648	34·2	
Rutland	133,487	159,979	26,492	19·8	
Salop	1,037,988	1,418,399	380,411	36·6	
Somerset	1,900,651	2,534,125	633,474	33·3	
Southampton	1,130,952	2,035,172	904,220	80·0	
Stafford	1,150,285	2,920,896	1,770,611	153·9	
Suffolk	1,127,404	1,663,225	535,821	47·5	
Surrey	1,579,173	4,615,798	3,036,625	192·3	
Sussex	915,348	1,998,680	1,083,332	118·4	
Warwick	1,236,727	2,577,223	1,340,496	108·4	
Westmoreland	298,199	402,635	104,436	35·0	
Wilts	1,155,459	1,404,634	249,175	21·6	
Worcester	799,695	1,472,467	672,862	84·1	
York, East Riding	1,190,326	1,670,705	480,379	40·4	
,, North Riding	1,145,252	1,622,400	477,148	41·7	
,, West Riding	2,392,466	5,902,949	3,510,543	146·7	
TOTAL of ENGLAND	49,744 622†	96,212,565	46,467,943	93·4	
WALES:					
Anglesea	92,589	164,515	71,926	77·7	
Brecon	146,539	244,045	97,506	66·5	
Cardigan	141,889	173,471	31,582	22·3	
Carmarthen	277,455	428,976	151,521	54·6	
Carnarvon	125,198	305,766	180,568	144·2	
Denbigh	225,464	412,014	186,550	82·7	
Flint	153,930	322,372	168,442	109·4	
Glamorgan	334,192	1,410,561	1,076,369	322·1	
Merioneth	111,436	158,892	47,456	42·6	
Montgomery	207,286	331,932	124,646	60·1	
Pembroke	219,589	362,188	142,599	64·9	
Radnor	99,717	141,401	41,684	41·8	
TOTAL of WALES	2,153,801†	4,456,133	2,320,849	108·7	
TOTAL of ENGLAND and WALES	51,898,423†	100,668,698	48,770,275	94·0	

* The Figures of the Annual Value in 1815 are from the Parliamentary Paper No. 235, Sess. 1842; and of the Rateable Value in 1868 from the Return No. 497, Sess. 1868, as amended by No. 430, Sess. 1870. The Amounts of Rates levied in 1814 are from Marshall's 'Digest,' Part I. p. 45; and of Rates levied in 1868, from the Return No. 430, Sess. 1870. It should be explained, that while the rates per £. in Statement V. of this Part are calculated on the average amount of the Rates in 1813–15, the amounts of Rates specified here are for the year ending Lady Day 1814 only; the totals of that year approximating very closely to the average of the three. The average amount for all England and Wales in 1813–15 is 8,164,000*l.*, and the total here given for 1814 is 8,388,000*l.*, a difference of 224,000*l.* only. In Statement IV. also, where the amount of Rates and Rates per £. are compared for a series of years, it is the average of 1813–15 which is taken for that date.

† These are the totals as given in the Return of 1842, from which the figures are extracted, but there is apparently a slight error in the addition, the correct totals being 49,744,621*l.*, 2,135,284*l.* and 51,879,905*l.* The error appears to have arisen in reprinting in 1842 the figures of an older Return. In Marshall's 'Digest,' Part II. p. 30, there is a statement containing the figures and totals as in the text, with some slight variations, the only material difference being that the amount opposite Denbigh is 243,976*l.*, instead of 225,464*l.*, the amount in the Return of 1842, a difference of 18,512*l.*, which almost exactly corresponds with the difference between the totals, 51,879,905*l.* and 51,898,423*l.*, viz. 18,518*l.* It would thus seem that in 1842 an amended figure had been obtained for Denbigh, but the total addition of the older Return was retained. The difference, however, is so little, that no practical error arises from allowing the old addition to stand.

VII. B.—Statement comparing the Increase of the Annual and Rateable Value of Real Property—*continued.*

County.	Amount Levied for County and Parochial Expenditure, including Church and Highway Rates, wholly in 1868, and partially in 1814.					
	Amount Levied in 1814.	Amount Levied in 1868.	Increase in 1868 over 1814.		Decrease in 1868.	
			Amount.	Per Cent.	Amount.	Per Cent.
ENGLAND:	£.	£.	£.		£.	
Bedford	75,129	94,927	19,799	26·4	—	—
Berks	156,335	152,016	. .	. .	4,319	2·8
Buckingham	151,960	147,488	. .	. .	4,472	2·9
Cambridge	99,925	144,350	44,425	44·4	—	—
Chester	156,606	251,277	94,771	60·2	—	—
Cornwall	121,999	173,634	51,635	42·4	—	—
Cumberland	66,241	89,879	23,638	35·7	—	—
Derby	126,609	154,761	28,152	22·2	—	—
Devon	284,831	332,985	48,154	16·9	—	—
Dorset	114,314	142,452	28,138	24·6	—	—
Durham	108,964	220,729	111,765	102·6	—	—
Essex	332,860	330,145	. .	. .	2,715	0·8
Gloucester	219,330	294,274	74,944	34·2	—	—
Hereford	97,480	97,432	. .	. .	48	0·0
Hertford	109,924	133,536	23,612	21·5	—	—
Huntingdon	45,962	49,741	3,789	8·2	—	—
Kent	425,417	522,392	96,975	22·8	—	—
Lancaster	450,591	1,281,559	830,968	184·4	—	—
Leicester	159,159	151,195	. .	. .	7,964	5·0
Lincoln	234,391	337,074	102,683	43·8	—	—
Middlesex	686,291	1,736,893	1,050,602	153·1	—	—
Monmouth	36,950	107,593	70,643	191·2	—	—
Norfolk	308,254	307,593	. .	. .	661	0·2
Northampton	168,225	186,144	17,919	10·7	—	—
Northumberland	102,362	227,076	124,714	122·2	—	—
Nottingham	123,209	172,017	48,808	39·6	—	—
Oxford	162,222	132,219	. .	. .	30,003	18·5
Rutland	20,349	18,769	. .	. .	1,580	7·8
Salop	136,185	123,291	. .	. .	12,894	9·5
Somerset	240,139	316,738	76,599	31·7	—	—
Southampton	233,474	305,918	72,444	31·0	—	—
Stafford	165,714	286,685	120,971	72·9	—	—
Suffolk	255,563	223,587	. .	. .	31,976	12·5
Surrey	287,110	640,607	353,497	123·1	—	—
Sussex	327,939	316,872	. .	. .	11,067	3·4
Warwick	210,397	366,833	156,436	74·3	—	—
Westmoreland	29,696	28,127	. .	. .	1,569	5·3
Wilts	229,046	209,747	. .	. .	19,299	8·6
Worcester	124,859	162,624	40,765	33·5	—	—
York, East Riding	138,071	167,373	29,302	21·0	—	—
,, North Riding	117,052	154,018	36,966	31·6	—	—
,, West Riding	444,756	729,369	284,613	64·0	—	—
Total of England	8,082,779	12,021,989	3,939,210	48·7	—	—
WALES:						
Anglesea	11,441	35,819	24,378	213·1	—	—
Brecon	20,641	35,890	15,249	73·9	—	—
Cardigan	17,118	35,810	18,692	109·2	—	—
Carmarthen	35,688	61,350	25,662	71·9	—	—
Carnarvon	16,765	58,691	41,926	249·5	—	—
Denbigh	40,281	55,748	15,467	38·4	—	—
Flint	25,897	44,708	18,811	72·6	—	—
Glamorgan	43,067	197,098	154,031	357·7	—	—
Merioneth	15,512	25,606	10,094	65·1	—	—
Montgomery	36,626	42,500	5,874	16·0	—	—
Pembroke	27,376	54,029	26,654	97·3	—	—
Radnor	15,784	20,343	4,559	28·9	—	—
Total of Wales	306,196	667,583	361,387	118·0	—	—
Total of England and Wales	8,388,975*	12,689,572	4,300,597	51·3	—	—

* *See* Note * on previous page as to difference between this amount and the average of 1813–15, in Statement IV.

VIII.—STATEMENT comparing the Amount of REAL PROPERTY, amount of Rates levied, and Rate in the £. of same, in the Four Counties of *Lancaster*, *Middlesex*, *Surrey*, and the *West Riding of York*, at various dates between 1815 and 1868 inclusive, with similar Particulars for the remaining Counties of *England* and *Wales*. [For Poor and County, Church, and Highway Rates.]

IX.—STATEMENT comparing the Increase of REAL PROPERTY and the Increase of Rates in the Four Counties of *Lancaster*, *Middlesex*, *Surrey*, and the *West Riding of York*, between 1815 and 1868 inclusive, with the Increase of Real Property and Rates in the remaining Counties of *England* and *Wales*. [For Poor and County, Church, and Highway Rates. Calculated from Statement No. VII.]

X.—ADDITIONAL STATEMENT comparing the Increase of REAL PROPERTY, the Increase of Rates, and the Changes in the Rates in the £. in the Four Counties of *Lancaster*, *Middlesex*, *Surrey*, and the *West Riding of York*, between 1815 and 1868 inclusive, with the Increase of Real Property and Rates, and the Changes in the Rates in the £. in the remaining Counties of *England* and *Wales*. [For all Rates.]

[The principal points contained in these three Statements, which have here, for the sake of brevity, been omitted, are dealt with at length in the text of the Report itself, pp. 33–36.]

XI.*—ACCOUNT of the Annual Value of LANDS, HOUSES, &c., Assessed to INCOME TAX under Schedule A., in *England* and *Wales* in 1813–14, 1843, 1853, 1863, and 1868.

Year.	Lands, including Tithes.	Houses.	Railways.	Other Property.	Total.
	£.	£.	£.	£.	£.
1814, ended 5th April	37,063,152	14,895,130	. .	1,537,093	53,495,375
1843	42,127,419	35,556,400	2,417,610	5,701,305	85,802,734†
1853	41,449,280	40,621,408	7,211,409	6,890,868	96,172,965
1863	44,662,655	54,103,563	12,583,668	9,978,548	121,328,434
1868	47,766,763	68,012,873	15,980,150‡	12,112,802	143,872,588†

* This Statement is summarised from the corresponding Statement in Appendix A. of the Official Report, which showed the Returns for each year between 1843 and 1868 inclusive.

† New assessments. ‡ Schedule D.

Note.—The assessments on Railways, Quarries, Mines, Iron Works, Fisheries, Canals, Gas Works, and other property, have been transferred to Schedule D. since the 5th April, 1866. The amounts assessed to Income Tax under these heads for the years ended 5th April, 1867 and 1868, and, for the latter year, included in the above Statement for the sake of comparison, were as follows:—

	Railways.	Other Property.	Total.
	£.	£.	£.
1866–67	15,947,228	11,600,599	27,547,827
1867–68	15,980,150	11,551,051	27,531,201

Inland Revenue Office, 6 January, 1870.

XII.—ACCOUNT of the NUMBER and ANNUAL VALUE of Dwelling-Houses, and of Shops and Farm-Houses, charged to the Inhabited House Duty, in each year between 1851 and 1867.

[It has not been thought necessary to reprint this Statement here. The interesting results which it shows are dealt with in Note * to page 23 of the Report.]

XIII.—STATEMENT of the Amount of the Annual Value of LANDS, HOUSES, RAILWAYS, and other PROPERTY, and the Proportion per Cent. of each to the entire Assessment under Schedule A. in various Years between 1798 and 1868. (Calculated from Statement II. as to all the Years with the exception of 1798, for which an Estimate by Mr. Pitt in imposing the Income Tax is taken. *Vide* Porter's 'Progress of the Nation,' p. 607, edition 1851.)

YEARS.	Lands, including Tithes.		Houses.		Railways.		Other Property.		TOTAL.	
	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.
	£.		£.		£.		£.		£.	
1798*	30,000,000	75·00	6,250,000	15·62	. .	. .	3,750,000	9·38	40,000,000	100
1814	37,063,000	69·28	14,895,000	27·84	. .	. .	1,537,000	2·88	53,495,000	100
1843	42,127,000	49·10	35,556,000	41·44	2,417,000	2·82	5,701,000	6·64	85,802,000	100
1850	42,834,000	45·46	39,055,000	41·45	5,320,000	5·65	7,007,000	7·44	94,217,000	100
1860	42,994,000	38·36	48,779,000	43·52	10,732,000	9·58	9,575,000	8·54	112,082,000	100
1868	47,766,000†	33·20	68,012,000	47·27	15,980,000	11·11	12,112,000	8·42	143,872,000	100

* The figures for this year, as above stated, are from the estimate of Mr. Pitt in proposing the tax; but the estimate is probably excessive as to some of the items. His general total is 127,600,000*l.*, including 40,000,000*l.* from trades and professions; but the actual return in 1803 was 115,351,952*l.* (Marshall's 'Digest,' Part II. p. 29), of which Schedule D. amounted to 34,854,206*l.* In 1803 the annual value of the property assessed under Schedule A. was 34,864,000*l.*, which seems to show conclusively either that Mr. Pitt over-estimated the value of real property in 1798, or that at first the machinery of assessment was defective; but as no detailed Return for 1803 has been observed, the distribution of Mr. Pitt in 1798 is taken for comparison.

† In this year only is there any material increase shown in the income tax assessment of lands. It was very little more in 1860 than in 1842, which shows a comparatively slight increase over 1814. Until 1860 the decrease in the percentage of lands to the whole assessable property was due to the fact that the assessment of other property increased, while that of lands remained stationary. The decrease in the percentage between 1860 and 1868 arises in spite of a considerable absolute increase in the assessment of lands. As respects the slowness of the increase in the value of lands between 1842 and 1860, it appears to be partly accounted for (*vide* Note to Statement XI.) by the transfer in 1852 of property which had previously been assessed as lands to other heads of assessment—the amount so transferred being about 1,300,000*l.*, the diminution in the total assessment of lands in 1852 as compared with the previous year. It should be observed, however, that even if the property thus transferred had continued to be included in the assessment of lands, and its assessment had increased proportionately with the other assessments of lands between 1852 and 1868, no material difference would be made in the relative proportions of lands, houses, and other property in 1868, as given in the above Statement. According to Statement XI., the assessment of property still classed as lands after the above transfer increased from 41,490,000*l.* to 47,766,000*l.* between 1852 and 1868, or about 15 per cent.; and at this rate of increase the amount transferred in 1852, viz. 1,300,000*l.*, would now be 1,495,000*l.* Adding this sum to the annual value of lands assessed in 1868, as given in the above Statement, the total amount would be 49,261,000*l.*, or 34·24 per cent. of the entire annual value of lands, houses, and other property assessed. The percentage in the Statement being 33·20, the difference is only 1·04 per cent.

XIV.—STATEMENT showing in parallel Columns the GROSS AMOUNT of INCREASE in the ANNUAL VALUE of the several Descriptions of REAL PROPERTY in *England* and *Wales* (under Schedule A.) since 1815.

YEARS.	Lands.		Houses.		Other Property, including Railways.		TOTAL.	
	Amount.	Increase per Cent. since 1815.	Amount.	Increase per Cent. since 1815.	Amount.	Increase per Cent. since 1815.	Amount.	Increase per Cent. since 1815.
	£.		£.		£.		£.	
1814	37,063,000	. .	14,895,000	. .	1,537,000	. .	53,495,000	—
1843	42,127,000	13·66	35,556,000	138·71	8,118,000	428·18	85,802,000	60·39
1850	42,834,000	15·57	39,055,000	162·20	12,327,000	702·02	94,217,000	76·12
1860	42,994,000	16·00	48,779,000	227·48	20,307,000	1221·21	112,082,000	109·52
1868	47,766,000	28·88	68,012,000	356·61	28,092,000	1727·72	143,872,000	168·94

XV.—STATEMENT showing the Amount and Proportion paid by LANDS, DWELLING-HOUSES, &c., of POOR RATE in *England* and *Wales* at the following Dates compared, viz. 1826, 1833, 1841, and 1852 (from Marshall's 'Digest,' Part I. p. 45, as respects 1826; from 'Local Taxes of the United Kingdom,' p. 185, as respects 1833 and 1841; and from Parliamentary Return No. 966, Sess. 1853, as respects 1852); with Estimate of Amounts levied in 1868, assuming that the Amount of Rates levied is in Proportion to the share of each Description of Property in the Gross Annual Value charged under Schedule A.*

Description of Property.	1826.		1833.		1841.		1852.		1868 (Estimate).†	
	Amount Levied.	Per Cent.	Amount Levied.	Per Cent.	Amount Levied.	Per Cent.	Amount Levied.	Per Cent.	Amount Levied.	Per Cent.
	£.		£.		£.		£.		£.	
Lands (including Tithes) . .	4,795,482	69·00	5,434,890	63	3,316,593	52	3,002,683	45·82	3,466,000	33·20
Dwelling-houses . . .	1,814,228	26·05	2,635,258	31	2,375,221	37				
Factories, Mills, &c. . . .	259,565	3·57					3,124,526	47·68	4,934,000	47·27
Manorial Profits . . .	96,882	1·38					—	—	—	—
Coal Mines	. .	. .					61,191	0·98	—	—
Saleable Underwoods . .	. .	. .	536,353	6	660,014	11	28,524	0·43	—	—
Canals	. .	. .					28,471	0·43	—	—
Railways	. .	. .					204,871	3·11	1,160,000	11·11
All other Property . . .	. .	. .					102,032	1·55	879,000	8·42
	£6,966,157	100·00	£8,606,501	100	£6,351,828	100	£6,552,298	100·00	£10439,000	100·00

* Although this is an assumption only, it appears that in 1852 the amounts levied corresponded very nearly in the case of land, though not in the case of other property, with the proportions of each description of property charged under Schedule A. The proportions were: lands, 44·20 per cent.; houses, 42·25 per cent.; railways, 6·80 per cent.; and other property, 6·75 per cent.; whereas land paid 45·82 per cent., or a fraction more than its share; railways, 3·11 per cent., or only half; other property, 3·39 per cent., or only half; but houses, 47·68 per cent., or 6 per cent. more than their share.

† In 1868 the amount paid out of the "Poor Rate" to Highway Boards is deducted. (*See* Note *c* to Statement I.) The amount levied, however, viz. 10,439,000*l.*, must still include a large sum levied for purposes which were either not met at all or not met to nearly the same extent as now out of the "Poor Rate" in the earlier years. This observation applies especially to the Borough and Police Rates paid out of Poor Rate. Of the whole sum now paid out of Poor Rate for "County, Borough, Hundred, and Police Rate," about 2,500,000*l.*, it appears that only the sum of 1,500,000*l.*, which is accounted for by the County Treasurers, is paid for purposes exactly corresponding to those which were met out of Poor Rate in 1826 and 1852. In a proper comparison, therefore, the total amount levied in 1868 should be taken at a smaller figure.

XVI.*—STATEMENT comparing the Amounts of Poor Rates paid by Lands and Houses respectively, in each County of *England* and *Wales*, in 1826 and 1852.—[From Return, Marshall's 'Digest,' Part I. p. 45, for 1826, and Return No. 966 (Mr. Moffatt's), Sess. 1853.]†

A.—Counties in which the Total Amount of Poor Rates paid *increased* between the two Dates.

Name of County.	Total Amount of Rate Levied.		Amount Levied on Lands, including Tithes.†		Amount Levied on Houses, including Factories, &c.	
	1826.	1852.	1826.	1852.	1826.	1852.
ENGLAND:	£.	£.	£.	£.	£.	£.
Cambridge	101,231	101,412	85,612	75,677	15,476	21,494
Durham	95,031	103,217	63,297	34,503	20,292	49,113
Gloucester	155,552	189,852	100,117	64,214	53,979	117,790
Lancaster	349,669	566,138	168,422	92,197	168,722	413,506
Middlesex	603,726	821,912	57,221	27,642	545,718	772,988
Monmouth	31,873	45,977	25,662	18,800	4,997	18,440
Northumberland	77,822	95,151	50,834	53,594	24,007	33,062
Nottingham	80,011	83,076	52,625	38,355	27,095	41,256
Somerset	176,975	183,115	141,247	116,985	32,686	58,454
Stafford	134,417	155,132	85,670	55,545	41,618	76,452
Surrey	250,049	316,949	80,357	49,321	167,047	230,949
Warwick	157,991	163,018	94,842	42,506	60,067	108,785
Worcester	83,983	89,935	62,888	46,343	19,003	31,202
York, West Riding	288,120	301,977	180,597	101,393	101,741	168,457
WALES:						
Anglesea	17,342	23,747	15,582	18,680	1,759	4,813
Brecon	19,389	27,020	17,567	19,040	1,671	7,167
Cardigan	18,585	22,929	17,578	19,385	1,005	3,404
Carmarthen	35,278	37,883	31,698	32,680	3,302	4,166
Carnarvon	21,776	32,424	17,860	24,496	3,682	5,920
Flint	22,301	25,004	19,447	18,803	2,535	4,384
Glamorgan	38,253	77,507	30,197	32,861	5,960	26,235
Merioneth	16,454	17,555	16,226	14,973	228	1,674
Pembroke	26,933	31,835	23,226	26,137	3,692	5,158

* The corresponding Statement in Appendix A. of the official Report showed, in addition, the actual increase or decrease under each of the three heads for each county respectively. The figures may be immediately ascertained by a comparison of the amounts here given in the parallel columns for 1826 and 1852 respectively.

† There has been no Return since 1852 giving minute details.

XVI.—Statement comparing the Amounts of Poor Rates paid by Lands and Houses respectively, &c.—*continued.*

B.—Counties in which the Total Amount of Poor Rates *decreased* between the two Dates.

Name of County.	Total Amount of Rate Levied.		Amount Levied on Lands, including Tithes.*		Amount Levied on Houses, including Factories, &c.	
	1826.	1852.	1826.	1852.	1826.	1852.
ENGLAND:	£.	£.	£.	£.	£.	£.
Bedford	84,969	52,022	77,920	38,507	6,866	11,936
Berks	113,895	81,709	89,596	50,208	23,460	25,070
Buckingham	143,915	82,958	123,470	59,124	20,197	18,439
Chester	116,265	94,167	88,606	41,944	25,907	44,520
Cornwall	109,261	84,146	85,979	57,923	15,874	22,513
Cumberland	54,986	48,974	40,765	30,146	13,092	15,973
Derby	87,694	69,173	71,376	41,723	14,863	21,790
Devon	236,092	212,289	180,873	127,985	51,823	78,666
Dorset	93,645	85,258	74,811	63,428	17,920	20,208
Essex	294,071	194,751	243,112	136,194	49,590	50,543
Hereford	65,480	51,854	58,623	41,936	6,822	8,465
Hertford	101,305	76,151	74,927	43,387	25,866	25,190
Huntingdon	45,083	29,573	38,912	22,621	6,074	5,787
Kent	371,946	251,905	253,375	109,885	115,244	121,464
Leicester	112,608	88,416	93,882	56,830	18,416	28,291
Lincoln	202,846	157,644	174,766	125,783	27,193	28,009
Norfolk	301,632	203,681	240,526	145,660	57,182	55,453
Northampton	145,574	100,635	131,644	74,249	12,908	21,869
Oxford	132,787	81,725	109,306	59,135	23,012	20,511
Rutland	11,889	9,655	10,960	8,125	922	1,264
Salop	90,752	75,402	72,763	52,933	15,742	18,195
Southampton	215,816	186,986	165,602	99,025	49,548	77,816
Suffolk	262,967	172,411	221,332	118,053	40,923	52,033
Sussex	262,132	151,968	214,304	84,979	47,362	56,905
Westmoreland	27,616	16,186	24,186	11,955	3,327	3,363
Wilts	186,448	147,816	157,231	114,597	27,896	27,520
York, East Riding	109,760	83,027	71,530	41,279	34,752	35,186
,, North Riding	93,605	67,848	83,523	53,013	9,413	11,733
WALES:						
Denbigh	38,549	37,705	36,011	29,758	2,356	5,782
Montgomery	35,325	30,337	32,695	25,940	2,584	4,260
Radnor	14,484	13,161	14,106	12,228	378	903
Total of England £.	6,661,487	6,175,191	4,523,288	2,727,702	2,044,640	3,050,660
Total of England and Wales £.	6,966,157	6,552,298	4,795,482	3,002,683	2,073,793	3,124,526

* The Return of 1826, from which the figures for comparison are taken, only makes a distinction between "Lands," "Houses," "Factories," and "Manorial Profits;" but "Lands" would probably include tithes; and these are accordingly included in the column for 1852. If tithes were not included in 1826, the present comparison would not show the whole extent to which land was relieved of rates in the interval.

XVII.—STATEMENT comparing the PROGRESS between 1815 and 1868 in each COUNTY of *England* of—(1) The Assessment of Real Property to the Income and Property Tax (Schedule A.); (2) The Rateable Value of Real Property; (3) The Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when Levied with the Poor Rate and when Levied separately, including also the Church and Highway Rates; (4) The Rate per £. of the said Rates; (5) The Amount of Poor Rate Levied on Lands and Houses respectively; (6) The Expenditure for Poor Relief; and (7) The County Rates; also showing for 1868 the Amount Levied for all Rates, Rate per £. of the same, and the Unions in each County where the Rate is above the Average of England and Wales.

PRELIMINARY NOTES.

The sources from which the following particulars are derived are the following:—(1) The Assessment under Schedule A. from Parliamentary Paper No. 511, Session 1866, as continued by No. 454, Session 1870; (2) The Rateable Value from Parliamentary Paper No. 235, Session 1842, as to the year ended Lady Day 1841, and from No. 497, Session 1868, as amended by No. 430, Session 1870, as to 1868; (3 and 4) The amounts levied for Poor Rate, &c., and the Rate per £. of same, from Marshall's 'Digest,' Part I. p. 34, as to 1813–15, and p. 45 as to 1826–7; and from Return No. 430, Session 1870, as to 1868; (5) The amount of Poor Rate levied on Lands and Houses respectively, from Marshall's 'Digest,' Part I. p. 45, as to 1826; and from Parliamentary Paper No. 966, Session 1853, as to 1852; (6) Expenditure for Poor Relief, from Marshall's 'Digest,' Part I. pp. 36 and 37, as to 1813-15 and 1826-27, and from the Annual Poor Law Returns for later years; and (7) County Rates, from Marshall's 'Digest,' Part I. p. 45, as to 1826–27, from Appendix to House of Lords Report on "Burdens on Land" in 1846, p. 67, as to 1843, and from Abstract of County Treasurers' Accounts, Parliamentary Paper No. 113, Session 1870, as to 1868–69. The additional particulars subjoined for all Rates, &c., as respects 1868, are from the Parliamentary Paper No. 497, Session 1868, as amended by No. 430, Session 1870.

It will be understood that the figures under each date are occasionally for different years, though the nearest year to the date mentioned for which the information was obtained has been taken. Under "1813-15" several of the figures represent the average of these three years; but the Assessment under Schedule A. is for 1815 only, and the amounts of Rates levied for 1814 only. In no case are the different years under each date separated by an interval of more than two years.

BEDFORD.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	365,167	. .	517,474	567,355	*782,734
Rateable Value	. .	. .	495,396	. .	611,529
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	75,128	106,230	. .	. .	94,927
Rate per £. of ditto	4*s.* 4¼*d.*	6*s.* 2*d.*	. .	. .	3*s.* 1¼*d.*
Amount of Poor Rate levied on Lands	. .	77,920	. .	38,507	—
Ditto ditto on Houses	. .	6,866	. .	11,936	—
Expenditure on Poor Relief	57,360	81,960	41,063	38,394	62,103
County Rates	. .	7,315	9,836	. .	13,872

Additional Particulars for 1868:

Amount levied for all Rates . . . . 108,178*l.*
Rate per £. of ditto . . . . . 3*s.* 6½*d.*
Unions exceeding average Rate of England and Wales:—Woburn, 4*s.* 4*d.*; Luton, 4*s.* 2¾*d.*; Bedford, 3*s.* 7*d.* (Total number of Unions, 6.)

* Schedule A. since 1866 has not included railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 3,574*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

BERKS.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	720,630	. .	967,475	974,808	*1,185,770
Rateable Value	. .	. . .	732,116	. .	1,020,127
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	156,335	133,964	. .	. .	152,016
Rate per £. of ditto	4*s.* 9*d.*	4*s.* 1*d.*	. .	. .	2*s.* 11¾*d.*
Amount of Poor Rate levied on Lands .	. .	89,596	. .	50,208	—
Ditto ditto on Houses .	. .	23,460	. .	25,070	—
Expenditure for Poor Relief . . .	129,668	99,527	74,308	68,326	105,006
County Rates	. .	8,753	7,948	. .	26,458

Additional Particulars for 1868:

Amount levied for all Rates . . . 172,775*l.*
Rate per £. of ditto . . . . . 3*s.* 4¾*d.*
Unions exceeding average Rate of England and Wales:—Reading, 4*s.* 9¾*d.*; Newbury, 3*s.* 10½*d.*; Abingdon, 3*s.* 7¾*d.*; Windsor, 3*s.* 5¾*d.*; Wokingham, 3*s.* 4½*d.* (Total number of Unions, 12.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The increase in that year for this County in Schedule A., notwithstanding the transference, was 1,406*l.*

BUCKINGHAM.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	664,478	. .	827,890	872,219	*1,108,356
Rateable Value	. .	. .	674,334	. .	949,175
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	151,960	174,840	. .	. .	147,488
Rate per £. of ditto	4*s.* 7*d.*	5*s.* 5*d.*	. .	. .	3*s.* 1¼*d.*
Amount of Poor Rate levied on Lands .	. .	123,470	. .	59,124	—
Ditto ditto on Houses .	. .	20,197	. .	18,439	—
Expenditure for Poor Relief . . .	122,347	132,677	74,007	68,137	78,069
County Rates	. .	8,645	10,600	. .	22,089

Additional Particulars for 1868:

Amount levied for all Rates . . . 151,824*l.*
Rate per £. of ditto . . . . . 3*s.* 2½*d.*
Unions exceeding average Rate of England and Wales:—Amersham, 4*s.* 7½*d.*; Wickham, 3*s.* 10½*d.*; Aylesbury, 3*s.* 4½*d.* (Total number of Unions, 7.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 2,185*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

CAMBRIDGE.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	702,750	. .	1,102,415	1,176,450	*1,378,692
Rateable Value	. .	. .	868,684	. .	1,064,216
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	99,925	127,072	. .	. .	144,350
Rate per £. of ditto	2*s.* 11¾*d.*	3*s.* 10½*d.*	. .	. .	2*s.* 8½*d.*
Amount of Poor Rate levied on Lands .	. .	85,612	. .	75,677	—
Ditto ditto on Houses .	. .	15,476	. .	21,494	—
Expenditure for Poor Relief . . .	77,111	90,007	72,158	75,173	93,906
County Rates	. .	6,349	10,020	. .	17,425

Additional Particulars for 1868:

Amount levied for all Rates . . . 201,179*l.*
Rate per £. of ditto . . . . . 3*s.* 9¼*d.*
Unions exceeding average Rate of England and Wales:—Whittlesey, 5*s.* 11¾*d.*; North Witchford, 4*s.* 4½*d.*; Cambridge, 4*s.* 3¼*d.*; Wisbeach, 3*s.* 11½*d.* (Total number of Unions, 9.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 16,364*l.*

CHESTER.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,114,984	. .	1,889,937	2,092,037	*2,646,044
Rateable Value	. .	. .	1,423,835	. .	2,485,812
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	156,506	182,708	. .	. .	251,277
Rate per £. of ditto	2*s.* 9¾*d.*	3*s.* 4½*d.*	. .	. .	2*s.* 0½*d.*
Amount of Poor Rate levied on Lands .	. .	88,606	. .	41,944	—
Ditto ditto on Houses .	. .	25,907	. .	44,520	—
Expenditure for Poor Relief . . .	110,983	108,753	77,698	78,153	129,864
County Rates	. .	55,213	20,826	. .	37,165

Additional Particulars for 1868:

Amount levied for all Rates . . . 348,997*l.*
Rate per £. of ditto. . . . . 2*s.* 9¾*d.*
Unions exceeding average Rate of England and Wales:—Chester, 5*s.* 2¾*d.*; Birkenhead, 4*s.* 5¾*d.* (Total number of Unions, 11.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 204,007*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

CORNWALL.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	924,061	. .	1,353,261	1,243,696	*1,296,272
Rateable Value	. .	. .	909,479	. .	1,150,213
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	121,999	147,611	. .	. .	173,084
Rate per £. of ditto	2*s.* 7½*d.*	3*s.* 2¾*d.*	. .	. .	3*s.* 0½*d.*
Amount of Poor Rate levied on Lands .	. .	85,979	. .	57,923	—
Ditto ditto on Houses .	. .	15,874	. .	22,513	—
Expenditure for Poor Relief . . .	88,976	99,109	85,063	76,273	97,128
County Rate	. .	10,043	8,746	. .	22,135

Additional Particulars for 1868:

Amount levied for all Rates . . . . . 185,141*l.*
Rate per £. of ditto . . . . . 3*s.* 2¾*d.*
Unions exceeding average Rate of England and Wales:—St. Austell, 4*s.* 8*d.*; Stratton, 3*s.* 8*d.* (Total number of Unions, 13.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 324,315*l.*

CUMBERLAND.

	1813-15.	1826–27.	1842–43	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	737,439	. .	910,333	997,637	*1,120,515
Rateable Value	. .	. .	696,352	. .	1,069,205
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	66,241	76,277	. .	. .	89,879
Rate per £. of ditto	1*s.* 10¼*d.*	2*s.* 1⅞*d.*	. .	. .	1*s.* 8¼*d.*
Amount of Poor Rate levied on Lands .	. .	40,765	. .	30,146	—
Ditto ditto on Houses .	. .	13,092	. .	15,973	—
Expenditure for Poor Relief . . .	43,616	45,719	36,867	39,030	54,063
County Rate	. .	15,741	7,580	. .	18,423

Additional Particulars for 1868:

Amount levied for all Rates . . . . . 111,868*l.*
Rate per £. of ditto . . . . . 2*s.* 1*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 9.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 407,542*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

DERBY.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	883,019	. .	1,379,025	2,020,868	*1,643,434
Rateable Value	. .	. .	866,488	. .	1,504,896
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	126,609	124,360	. .	. .	154,761
Rate per £. of ditto	2*s.* 8½*d.*	2*s.* 9½*d.*	. .	. .	2*s.* 0¾*d.*
Amount of Poor Rate levied on Lands	. .	71,376	. .	41,723	—
Ditto ditto on Houses	. .	14,863	. .	21,790	—
Expenditure for Poor Relief	89,036	75,569	55,238	47,553	64,369
County Rate	. .	13,159	14,256	. .	33,574

Additional Particulars for 1868:

Amount levied for all Rates . . . . 175,264*l.*
Rate per £. of ditto . . . . . 2*s.* 4*d.*
Unions exceeding average Rate of England and Wales:—Derby, 3*s.* 6½*d.* (Total number of Unions, 9.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 1,747,346*l.*

DEVON.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,924,978	. .	2,588,365	2,588,918	*3,104,060
Rateable Value	. .	. .	1,852,144	. .	2,481,687
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	284,831	304,042	. .	. .	332,985
Rate per £. of ditto	3*s.*	3*s.* 2½*d.*	. .	. .	2*s.* 8½*d.*
Amount of Poor Rate levied on Lands	. .	180,873	. .	127,985	—
Ditto ditto on Houses	. .	51,823	. .	78,666	—
Expenditure for Poor Relief	203,481	213,539	195,402	179,759	214,044
County Rate	. .	27,807	16,267	. .	30,400

Additional Particulars for 1868:

Amount levied for all Rates . . . . 401,878*l.*
Rate per £. of ditto . . . . . 3*s.* 3*d.*
Unions exceeding average Rate of England and Wales:—Plymouth, 6*s.* 10*d.*; Stoke-Damerell, 6*s.* 4½*d.*; East Stonehouse, 5*s.*; Bideford, 4*s.* 2½*d.* (Total number of Unions, 20.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 313,598*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

DORSET.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	724,005	. .	917,071	945,234	*1,117,948
Rateable Value	. .	. .	735,234	. .	915,574
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	114,314	112,603	. .	. .	142,452
Rate per £. of ditto	3*s.* 3*d.*	3*s.* 2¾*d.*	. .	. .	3*s.* 1¼*d.*
Amount of Poor Rate levied on Lands	. .	74,811	. .	63,428	—
Ditto ditto on Houses	. .	17,920	. .	20,208	—
Expenditure for Poor Relief	93,770	82,795	80,097	74,909	85,409
County Rate	. .	9,956	10,547	. .	23,196

Additional Particulars for 1868:

Amount levied for all Rates . . . 154,335*l.*
Rate per £. of ditto . . . . . 3*s.* 4½*d.*
Unions exceeding average Rate of England and Wales:—Poole, 4*s.* 10¾*d.*; Blandford, 3*s.* 9¾*d.*; Bridport, 3*s.* 9½*d.*; Weymouth, 3*s.* 8*d.*; Dorchester, 3*s.* 5*d.* (Total number of Unions, 12.)

* Schedule A. since 1866 has not included Railways and other Property, which was then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 26,598*l.*

DURHAM.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	805,217	. .	1,668,985	1,668,493	* 1,895,822
Rateable Value	. .	. .	931,348	. .	2,219,935
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	108,964	121,062	. .	. .	220,729
Rate per £. of ditto	2*s.* 8½*d.*	3*s.*	. .	. .	1*s.* 11¾*d.*
Amount of Poor Rate levied on Lands	. .	63,297	. .	34,503	—
Ditto ditto on Houses	. .	20 292	. .	49,113	—
Expenditure for Poor Relief	84,826	76,703	66,639	69,117	138,356
County Rate	. .	11,087	20,900	. .	36,965

Additional Particulars for 1868:

Amount levied for all Rates . . . 298,945*l.*
Rate per £. of ditto . . . . . 2*s.* 8½*d.*
Unions exceeding average Rate of England and Wales:—Sunderland, 4*s.* 5¾*d.*; Gateshead, 4*s.* (Total number of Unions, 15.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 963,731*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

ESSEX.

	1813-15.	1826-27.	1842-43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,581,176	. .	1,935,610	1,917,274	* 2,714,415
Rateable Value	. .	. .	1,585,719	. .	2,226,513
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	332,860	356,046	. .	. .	330,145
Rate per £. of ditto	4*s.* 2½*d.*	4*s.* 6¾*d.*	. .	. .	2*s.* 11½*d.*
Amount of Poor Rate levied on Lands .	. .	243,112	. .	136,194	—
Ditto ditto on Houses .	. .	49,590	. .	50,543	—
Expenditure for Poor Relief . . .	276,046	261,278	171,356	151,697	213,172
County Rate	. .	22,127	33,651	. .	38,132

Additional Particulars for 1868:

Amount levied for all Rates . . . 381,454*l.*
Rate per £. of ditto . . . . . 3*s.* 5*d.*
Unions exceeding average Rate of England and Wales:—Colchester, 5*s.* 5½*d.*; West Ham, 4*s.* 10½*d.*; Dunmow, 4*s.* 1*d.*; Halstead, 3*s.* 10½*d.*; Romford, 3*s.* 9½*d.*; Saffron Walden, 3*s.* 8¾*d.*; Braintree, 3*s.* 5*d.*; Chelmsford, 3*s.* 4½*d.* (Total number of Unions, 17.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 3,479*l.*

GLOUCESTER.

	1813-15.	1826-27.	1842-43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,319,687	. .	2,074,514	2,171,959	* 2,580,572
Rateable Value	. .	. .	1,782,197	. .	2,383,938
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	219,330	243,911	. .	. .	294,274
Rate per £. of ditto	2*s.* 10¾*d.*	3*s.* 4*d.*	. .	. .	2*s.* 5¾*d.*
Amount of Poor Rate levied on Lands .	. .	100,117	. .	64,214	—
Ditto ditto on Houses .	. .	53,979	. .	117,790	—
Expenditure for Poor Relief . . .	159,974	152 238	130,321	143,526	180,262
County Rate	. .	34,871	31,449	. .	32,376

Additional Particulars for 1868:

Amount levied for all Rates . . . 398,448*l.*
Rate per £. of ditto . . . . . 3*s.* 4½*d.*
Unions exceeding average Rate of England and Wales:—Bristol, 5*s.* 3*d.*; Clifton, 4*s.*; Stroud, 3*s.* 8½*d.* (Total number of Unions, 17.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 115,654*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

HEREFORD.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	630,172	. .	805,319	802,480	*982,746
Rateable Value	. .	. .	681,235	. .	826,932
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	97,480	88,799	. .	. .	97,432
Rate per £. of ditto	3*s.* 1¾*d.*	2*s.* 11½*d.*	. .	. .	2*s.* 4½*d.*
Amount of Poor Rate levied on Lands	. .	58,623	. .	41,936	—
Ditto ditto on Houses	. .	6,822	. .	8,465	—
Expenditure for Poor Relief	79,117	57,423	43,512	42,508	46,194
County Rates	. .	9,467	7,630	. .	10,583

Additional Particulars for 1868:

Amount levied for all Rates . . . 105,539*l.*
Rate per £. of ditto . . . . . 2*s.* 6¾*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 8.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 5,900*l.*

HERTFORD.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	583,705	. .	849,793	874,048	*1,145,726
Rateable Value	. .	. .	667,710	. .	940,028
Amount of Poor Rate, with the County, Borough, Hundred, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	109,924	131,393	. .	. .	133,536
Rate per £. of ditto	3*s.* 8¾*d.*	4*s.* 7½*d.*	. .	. .	2*s.* 10*d.*
Amount of Poor Rate levied on Lands	. .	74,927	. .	43,387	—
Ditto ditto on Houses	. .	25,866	. .	25,190	—
Expenditure for Poor Relief	92,165	93,065	61,250	59,184	86,724
County Rates	. .	5,721	13,182	. .	18,402

Additional Particulars for 1868:

Amount levied for all Rates . . . . 145,391*l.*
Rate per £. of ditto . . . . . 3*s.* 1*d.*
Unions exceeding average Rate of England and Wales:—Hertford, 3*s.* 8½*d.*; Bishop Stortford, 3*s.* 7¾*d.* (Total number of Unions, 13.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 35,781*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

HUNTINGDON.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	325,984	. .	401,683	400,629	*468,809
Rateable Value	. .	. .	317,718	. .	424,976
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	45,952	55,998	. .	. .	49,741
Rates per £. of ditto.	2*s.* 10*d.*	3*s.* 5¾*d.*	. .	. .	2*s.* 4*d.*
Amount of Poor Rate levied on Lands	. .	38,912	. .	22,621	—
Ditto ditto on Houses	. .	6,074	. .	5,787	—
Expenditure for Poor Relief	34,997	42,127	25,329	24,986	24,705
County Rates	. .	9,501	3,786	. .	7,875

Additional Particulars for 1868:

Amount levied for all Rates . . . 89,133*l.*
Rate per £. of ditto . . . . . 4*s.* 2¼*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 3.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 521*l.*

KENT.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,690,025	. .	2,907,605	3,154,367	*4,730,027
Rateable Value	. .	. .	2,111,675	. .	3,818,159
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	425,417	471,661	. .	. .	522,392
Rate per £. of ditto .	4*s.* 11½*d.*	5*s.* 8¾*d.*	. .	. .	2*s.* 8¾*d.*
Amount of Poor Rate levied on Lands	. .	253,375	. .	109,885	—
Ditto ditto on Houses	. .	115,244	. .	121,464	—
Expenditure for Poor Relief	329,319	337,833	208,786	185,856	298,393
County Rates	. .	16,108	23,742	. .	53,403

Additional Particulars for 1868:

Amount levied for all Rates . . . 710,680*l.*
Rate per £. of ditto . . . . . 3*s.* 8¾*d.*
Unions exceeding average Rate of England and Wales:—Greenwich, 6*s.* 1¾*d.*; Dover, 5*s.* 2½*d.*; Woolwich, 4*s.* 10½*d.*; Canterbury, 4*s.* 8½*d.*; Gravesend, 4*s.* 6½*d.*; Maidstone, 4*s.* 5½*d.*; East Ashford, 3*s.* 10*d.*; Isle of Thanet, 3*s.* 7½*d.*; Medway, 3*s.* 7*d.*; Lewisham, 3*s.* 6½*d.*; Faversham, 3*s.* 6½*d.* (Total number of Unions, 29.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The increase in that year for this county in Schedule A., notwithstanding the transference, was 51,796*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

LANCASTER.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	3,138,857	. .	7,756,228	8,981,703	*11,983,111
Rateable Value	. .	. .	5,266,606	. .	10,720,907
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	450,591	663,114	. .	. .	1,281,559
Rate per £. of ditto.	2*s.* 10½*d.*	4*s.* 3½*d.*	. .	. .	2*s.* 4¾*d.*
Amount of Poor Rate levied on Lands .	. .	168,422	. .	92,197	—
Ditto ditto on Houses .	. .	168,722	. .	413,506	—
Expenditure for Poor Relief . . .	265,347	347,912	262,227	374,538	694,541
County Rates	. .	50,545	57,021	. .	150,768

Additional Particulars for 1868:

Amount levied for all Rates . . . 1,827,852*l.*
Rate per £. of ditto . . . . . 3*s.* 5*d.*
Unions exceeding average Rate of England and Wales:—Salford, 5*s.* 2¼*d.*; Toxteth Park, 4*s.* 8*d.*; Preston, 4*s.* 5½*d.*; Liverpool, 4*s.* 4¼*d.*; Chorlton, 4*s.* 1*d.*; Manchester, 4*s.* 1*d.*; Oldham, 4*s.* 0½*d.*; Rochdale, 3*s.* 11½*d.*; Wigan, 3*s.* 9¾*d.*; Warrington, 5*s.* 8¾*d.* (Total number of Unions, 30.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 2,943,198*l.*

LEICESTER.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	952,330	. .	1,376,384	1,346,161	*1,559,849
Rateable Value	. .	. .	933,799	. .	1,322,202
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	159,159	171,994	. .	. .	151,195
Rate per £. of ditto	3*s.* 4¼*d.*	3*s.* 9¾*d.*	. .	. .	2*s.* 3½*d.*
Amount of Poor Rate levied on Lands .	. .	93,882	. .	56,830	—
Ditto ditto on Houses .	. .	18,416	. .	28,291	—
Expenditure for Poor Relief . . .	113,521	117,962	70,423	69,689	92,159
County Rates	. .	*32,627	19,271	. .	17,756

Additional Particulars for 1868:

Amount levied for all Rates . . . 173,502*l.*
Rate per £. of ditto . . . . . 2*s.* 7½*d.*
Unions exceeding average Rate of England and Wales:—Leicester, 4*s.* 4¾*d.* (Total number of Unions, 11.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 61,694*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

LINCOLN.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	2,091,755	. .	2,868,338	2,952,332	*3,612,552
Rateable Value	. .	. .	2,127,307	. .	2,850,624
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	234,391	309,285	. .	. .	337,074
Rate per £. of ditto	2*s.* 2¾*d.*	3*s.*	. .	. .	2*s.* 4½*d.*
Amount of Poor Rate levied on Lands	. .	174,766	. .	125,783	—
Ditto ditto on Houses	. .	27,193	. .	28,009	—
Expenditure for Poor Relief	130,184	167,988	103,894	123,036	166,255
County Rates	. .	23,512	32,008	. .	42,142

Additional Particulars for 1868:

Amount levied for all Rates . . . 430,901*l.*
Rate per £. of ditto . . . . . 3*s.* 0¼*d.*
Unions exceeding average Rate of England and Wales:—Bourn, 3*s.* 7½*d.*; Boston, 3*s.* 6½*d.* (Total number of Unions, 14.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 46,613*l.*

MIDDLESEX.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	5,666,250	. .	11,345,849	14,262,464	*17,894,945
Rateable Value	. .	. .	7,293,369	. .	14,326,023
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	686,291	840,479	. .	. .	1,736,893
Rate per £. of ditto	2*s.* 4¾*d.*	3*s.*	. .	. .	2*s.* 5*d.*
Amount of Poor Rate levied on Lands	. .	57,221	. .	27,642	—
Ditto ditto on Houses	. .	545,718	. .	772,988	—
Expenditure for Poor Relief	543,333	612,148	435,606	510,798	1,066,323
County Rate	. .	46,717	86,929	. .	185,383

Additional Particulars for 1868:

Amount levied for all Rates . . . 2,857,027*l.*
Rate per £. of ditto . . . . . 3*s.* 11¾*d.*
Unions exceeding average Rate of England and Wales:—Saint George's in the East, 7*s.* 9¼*d.*; Bethnal Green, 7*s.* 7½*d.*; Stepney, 6*s.* 6*d.*; Shoreditch, 5*s.* 10¾*d.*; Whitechapel, 5*s.* 11¾*d.*; Poplar, 5*s.* 8½*d.*; Hackney, 5*s.* 0½*d.*; St. Luke's, 4*s.* 10½*d.*; Chelsea, 4*s.* 8¾*d.*; Fulham, 4*s.* 8¼*d.*; St. Giles and St. George, 4*s.* 7½*d.*; St. Pancras, 4*s.* 6¾*d.*; Strand, 4*s.* 4½*d.*; Mile-end Old Town, 4*s.* 2¾*d.*; Islington, 3*s.* 8¾*d.*; Marylebone, 3*s.* 8¼*d.*; East London, 3*s.* 8*d.*; Hampstead, 3*s.* 7¼*d.*; Westminster, 3*s.* 7*d.*; West London, 3*s.* 6¼*d.*; Uxbridge, 3*s.* 5*d.* (Total number of Unions, 32.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 6,366,132*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

MONMOUTH.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	303,074	. .	591,161	677,417	*667,707
Rateable Value	. .	. .	421,050	. .	680,367
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	36,950	43,004	. .	. .	107,593
Rate per £. of ditto	2*s.* 6¾*d.*	2*s.* 11*d.*	. .	. .	3*s.* 2*d.*
Amount of Poor Rate levied on Lands .	. .	25,662	. .	18,800	—
Ditto ditto on Houses .	. .	4,997	. .	18,440	—
Expenditure for Poor Relief . . .	28,508	23,734	24,819	36,303	74,213
County Rate	. .	5,882	9,453	. .	17,585

Additional Particulars for 1868:

Amount levied for all Rates . . . . 120,249*l.*
Rate per £. of ditto . . . . . 3*s.* 6½*d.*
Unions exceeding average Rate of England and Wales:—Newport, 3*s.* 7¾*d.*; Pontypool, 3*s.* 7¾*d.*; Abergavenny, 3*s.* 5½*d.* (Total number of Unions, 6.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 345,483*l.*

NORFOLK.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,511,884	. .	2,327,370	2,442,446	*2,813,017
Rateable Value	. .	. .	1,893,824	. .	2,294,685
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	308,254	384,426	. .	. .	307,593
Rate per £. of ditto	3*s.* 11*d.*	4*s.* 11¾*d.*	. .	. .	2*s.* 8½*d.*
Amount of Poor Rate levied on Lands .	. .	240,526	. .	145,660	—
Ditto ditto on Houses .	. .	57,182	. .	55,453	—
Expenditure for Poor Relief . . .	247,427	297,156	182,229	176,600	209,709
County Rate	. .	20,390	25,800	. .	28,556

Additional Particulars for 1868:

Amount levied for all Rates . . . . 353,748*l.*
Rate per £. of ditto . . . . . 3*s.* 1*d.*
Unions exceeding average Rate of England and Wales:—King's Lynn, 7*s.* 2½*d.*; Norwich, 7*s.* 1*d.*; Yarmouth, 7*s.* (Total number of Unions, 23.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 13,040*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

NORTHAMPTON.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	947,782	. .	1,252,100	1,272,875	*1,578,907
Rateable Value	. .	. .	940,395	. .	1,355,519
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	168,225	197,370	. .	. .	186,144
Rate per £. of ditto	3*s.* 6¼*d.*	4*s.* 2¼*d.*	. .	. .	2*s.* 9*d.*
Amount of Poor Rate levied on Lands	. .	131,644	. .	74,249	—
Ditto ditto on Houses	. .	12,908	. .	21,869	—
Expenditure for Poor Relief	134,924	148,176	86,148	80,282	113,260
County Rates	. .	6,535	15,257	. .	22,374

Additional Particulars for 1868:

Amount levied for all Rates . . . . 201,725*l.*
Rate per £. of ditto . . . . 2*s.* 11¾*d.*
Unions exceeding average Rate of England and Wales:—Northampton, 4*s.* 3¼*d.*; Wellingborough, 3*s.* 4¾*d.*; Brixworth, 3*s.* 4¼*d.* (Total number of Unions, 12.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 20,607*l.*

NORTHUMBERLAND.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,368,794	. .	1,542,433	1,995,140	*1,816,870
Rateable Value	. .	. .	1,326,414	. .	1,832,137
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	102,362	100,521	. .	. .	227,076
Rate per £. of ditto	1*s.* 7*d.*	1*s.* 7½*d.*	. .	. .	2*s.* 5¾*d.*
Amount of Poor Rate levied on Lands	. .	50,834	. .	53,594	—
Ditto ditto on Houses	. .	24,007	. .	33,062	—
Expenditure for Poor Relief	74,229	69,290	64,649	83,283	109,819
County Rates	. .	8,128	8,162	. .	25,319

Additional Particulars for 1868:

Amount levied for all Rates . . . . 249,604*l.*
Rate per £. of ditto . . . . 2*s.* 8¾*d.*
Unions exceeding average Rate of England and Wales:—Newcastle-on-Tyne, 4*s.* 3¼*d.* (Total number of Unions, 12.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 374,178*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

NOTTINGHAM.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	746,867	. .	1,142,367	1,186,845	*1,586,651
Rateable Value	. .	. .	856,675	. .	1,381,104
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	123,209	133,596	. .	. .	172,017
Rate per £. of ditto	3*s.* 3½*d.*	3*s.* 7½*d.*	. .	. .	2*s.* 6*d.*
Amount of Poor Rate levied on Lands	. .	52,625	. .	38,355	—
Ditto ditto on Houses	. .	27,095	. .	41,256	—
Expenditure for Poor Relief	81,354	71,936	57,721	56,763	97,057
County Rates	. .	18,408	16,675	. .	16,260

Additional Particulars for 1868:

Amount levied for all Rates . . . 212,111*l.*
Rate per £. of ditto . . . . . 3*s.* 0¾*d.*
Unions exceeding average Rate of England and Wales:—Nottingham, 5*s.* 7½*d.*; Newark, 3*s.* 4¾*d.* (Total number of Unions, 9.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 92,574*l.*

OXFORD.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	791,082	. .	1,025,420	989,759	*1,191,040
Rateable Value	. .	. .	695,752	. .	956,795
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	162,222	154,699	. .	. .	132,219
Rate per £. of ditto	4*s.* 4¾*d.*	4*s.* 2½*d.*	. .	. .	2*s.* 9½*d.*
Amount of Poor Rate levied on Lands	. .	109,306	. .	59,135	—
Ditto ditto on Houses	. .	23,012	. .	20,511	—
Expenditure for Poor Relief	128,199	119,739	76,474	68,975	86,489
County Rates	. .	6,455	9,998	. .	19,425

Additional Particulars for 1868:

Amount levied for all Rates . . . 147,642*l.*
Rate per £. of ditto . . . . . 3*s.* 1*d.*
Unions exceeding average Rate of England and Wales:—Oxford, 3*s.* 11½*d.*; Henley, 3*s.* 9½*d.* (Total number of Unions, 9.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 35,640*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

RUTLAND.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	138,214	. .	156,987	160,139	*191,500
Rateable Value	. .	. .	119,134	. .	159,979
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	20,349	18,948	. .	. .	18,769
Rate per £. of ditto	2*s.* 10*d.*	2*s.* 11*d.*	. .	. .	2*s.* 4½*d.*
Amount of Poor Rate levied on Lands	. .	10,960	. .	8,125	—
Ditto ditto on Houses	. .	922	. .	1,264	—
Expenditure for Poor Relief	12,374	9,480	7,453	7,120	9,684
County Rates	. .	1,739	1,542	. .	2,281

Additional Particulars for 1868:

Amount levied for all Rates . . . 19,004*l.*
Rate per £. of ditto . . . . 2*s.* 4½*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 2.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 361*l.*

SALOP.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,084,975	. .	1,475,339	1,479,954	*1,572,320
Rateable Value	. .	. .	1,170,008	. .	1,418,399
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	136,185	123,358	. .	. .	123,291
Rate per £. of ditto	2*s.* 6½*d.*	2*s.* 4½*d.*	. .	. .	1*s.* 8¾*d.*
Amount of Poor Rate levied on Lands	. .	72,763	. .	52,933	—
Ditto ditto on Houses	. .	15,742	. .	18,195	—
Expenditure for Poor Relief	106,742	80,754	57,571	57,049	77,529
County Rates	. .	10,104	16,628	. .	19,719

Additional Particulars for 1868:

Amount levied for all Rates . . . 142,960*l.*
Rate per £. of ditto . . . . 2*s.* 0½*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 16.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 142,087*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

SOMERSET.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	2,297,142	. .	2,991,746	2,965,296	*3,217,738
Rateable Value	. .	. .	2,050,516	. .	2,534,125
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	240,139	239,803	. .	. .	316,738
Rate per £. of ditto	2*s.* 5½*d.*	2*s.* 6¼*d.*	. .	. .	2*s.* 6*d.*
Amount of Poor Rate levied on Lands	. .	141,247	. .	116,985	—
Ditto ditto on Houses	. .	32,686	. .	58,454	—
Expenditure for Poor Relief	180,188	163,225	157,022	157,222	198,690
County Rates	. .	18,919	17,526	. .	25,975

Additional Particulars for 1868:

Amount levied for all Rates . . . . 351,027*l.*
Rate per £. of ditto . . . . . 2*s.* 9½*d.*
Union exceeding average Rate of England and Wales:—Bedminster, 3*s.* 5½*d.* (Total number of Unions, 17.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 296,127*l.*

SOUTHAMPTON.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,236,563	. .	1,661,447	1,795,271	*2,491,100
Rateable Value	. .	. .	1,362,026	. .	2,035,172
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	233,474	236,699	. .	. .	305,918
Rate per £. of ditto	4*s.* 0¾*d.*	4*s.* 7½*d.*	. .	. .	3*s.*
Amount of Poor Rate levied on Lands	. .	165,602	. .	99,025	—
Ditto ditto on Houses	. .	49,548	. .	77,816	—
Expenditure for Poor Relief	198,135	184,929	142,507	145,390	218,275
County Rates	. .	11,713	23,169	. .	31,158

Additional Particulars for 1868:

Amount levied for all Rates . . . . 393,458*l.*
Rate per £. of ditto . . . . . 3*s.* 10½*d.*
Unions exceeding average Rate of England and Wales:—Southampton, 7*s.* 0½*d*; Portsea Island, 6*s.* 4¾*d.*; Alverstone, 5*s.* 2½*d.*; Headley, 4*s.* 2¾*d.*; Alton, 4*s.* 1½*d.*; Lymington, 3*s.* 11*d.*; Fareham, 3*s.* 10¾*d.*; King's Clere; 3*s.* 6½*d.*; Ringwood, 3*s.* 5½*d.*; New Forest, 3*s.* 4½*d.* (Total number of Unions, 28.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 64,157*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

STAFFORD.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,198,475	. .	2,441,553	2,757,367	*3,124,635
Rateable Value	. .	. .	2,006,760	. .	2,920,896
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	165,714	191,458	. .	. .	286,685
Amount per £. of ditto	2*s.* 10*d.*	3*s.* 6*d.*	. .	. .	1*s.* 11½*d.*
Amount of Poor Rate levied on Lands .	. .	85,670	. .	55,545	—
Ditto ditto on Houses .	. .	41,618	. .	76,452	—
Expenditure for Poor Relief . . .	122,101	124,959	95,242	100,889	196,018
County Rates	. .	23,256	26,031	. .	48,485

Additional Particulars for 1868:

Amount levied for all Rates . . . . 387,985*l.*
Rate per £. of ditto . . . . . 2*s.* 8*d.*
Unions exceeding average Rate of England and Wales:—Wolverhampton, 5*s.* 0½*d.*; Stoke-upon-Trent, 4*s.* 8½*d.* (Total number of Unions, 16.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 749,991*l.*

SUFFOLK.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,148,115	. .	1,717,825	1,785,442	*2,082,615
Rateable Value	. .	. .	1,297,956	. .	1,663,225
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	255,563	290,689	. .	. .	223,587
Rate per £. of ditto	4*s.* 4¾*d.*	5*s.* 1*d.*	. .	. .	2*s.* 8½*d.*
Amount of Poor Rate levied on Lands .	. .	221,332	. .	118,055	—
Ditto ditto on Houses .	. .	40,923	. .	52,033	—
Expenditure for Poor Relief . . .	197,415	223,037	138,228	135,315	157,353
County Rates	. .	15,069	19,357	. .	26,433

Additional Particulars for 1868:

Amount levied for all Rates . . . 245,716*l.*
Rate per £. of ditto. . . . . 2*s.* 11*d.*
Unions exceeding average Rate of England and Wales:—Bury St. Edmund's, 5*s.* 0½*d.*; Ipswich, 4*s.* 7½*d.*; Mildenhall, 4*s.* 0¾*d.*; Risbridge, 3*s.* 8½*d.*; Sudbury, 3*s.* 8*d.* (Total number of Unions, 17.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 11,731*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

SURREY.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,576,217	. .	2,939,067	4,138,269	*5,518,139
Rateable Value	. .	. .	1,927,493	. .	4,615,798
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	287,110	356,513	. .	. .	640,607
Rate per £. of ditto	3*s.* 6¼*d.*	4*s.* 6*d.*	. .	. .	2*s.* 9¼*d.*
Amount of Poor Rate levied on Lands	. .	80,357	. .	49,321	—
Ditto ditto on Houses	. .	167,047	. .	230,949	—
Expenditure for Poor Relief	225,733	241,582	199,477	208,253	396,060
County Rates	. .	24,986	32,511	. .	81,414

Additional Particulars for 1868:

Amount levied for all Rates . . . 1,026,986*l.*
Rate of £. of ditto . . . . . 4*s.* 5½*d.*
Unions exceeding average Rate of England and Wales:—Rotherhithe, 5*s.* 9½*d.*; St. George's, Southwark, 5*s.* 1½*d.*; Camberwell, 5*s.* 0½*d.*; Lambeth, 5*s.*; Croydon, 4*s.* 4½*d.*; Hambledon, 4*s.* 4½*d.*; St. Olave's, 4*s.* 4*d.*; Guildford, 4*s.* 3½*d.*; Wandsworth, 4*s.* 3½*d.*; St. Saviour's, 4*s.* 1½*d.*; Godstone, 3*s.* 9½*d.*; Reigate, 3*s.* 7¾*d.*; Farnham, 3*s.* 7*d.*; Epsom, 3*s.* 6*d.*; Chertsey, 3*s.* 5½*d.*; Newington, St. Mary, 3*s.* 5½*d.* (Total number of Unions, 21.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 2,117,296*l.*

SUSSEX.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	920,215	. .	1,676,999	1,808,417	*2,564,934
Rateable Value	. .	. .	1,169,230	. .	1,998,680
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	327,939	310,193	. .	. .	316,872
Rate per £. of ditto	6*s.* 11¼*d.*	6*s.* 9¼*d.*	. .	. .	3*s.* 2*d.*
Amount of Poor Rate levied on Lands	. .	214,304	. .	84,979	—
Ditto ditto on Houses	. .	47,362	. .	56,905	—
Expenditure for Poor Relief	282,152	239,779	145,013	133,102	202,057
County Rates	. .	9,959	18,095	. .	37,257

Additional Particulars for 1868:

Amount levied for all Rates. . . . 400,566*l.*
Rate per £. of ditto . . . . . 4*s.* 0¼*d.*
Unions exceeding average Rate of England and Wales:—Arundel, 5*s.* 11¾*d.*; Uckfield, 5*s.* 7¼*d.*; Brighton, 5*s.* 6¼*d.*; Lewes, 4*s.* 11½*d.*; Battle, 4*s.* 10¾*d.*; Petworth, 4*s.* 9¼*d.*; Sutton, 4*s.* 8*d.*; Horsham, 4*s.* 7¼*d.*; Chichester, 4*s.* 2½*d.*; East Grinstead, 4*s.* 0¼*d.*; West Firle, 4*s.* 0¼*d.*; Midhurst, 4*s.*; Rye, 4*s.*; Thakeham, 4*s.*; Ticehurst, 3*s.* 10¼*d.*; Chailey, 3*s.* 9¾*d.*; Eastbourne, 3*s.* 7½*d.*; Hailsham, 3*s.* 6¾*d.*; Cuckfield, 3*s.* 5¾*d.* (Total number of Unions, 25.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 30,238*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued*.

WARWICK.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	1,269,880	. .	2,364,489	2,429,788	*3,120,460
Rateable Value	. .	. .	1,609,747	. .	2,577,223
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	210,897	209,626	. .	. .	366,833
Rate per £. of ditto	3s. 4¼d.	3s. 4½d.	. .	. .	2s. 10¼d.
Amount of Poor Rate levied on Lands	. .	90,842	. .	42,506	—
Ditto ditto on Houses	. .	60,067	. .	108,785	—
Expenditure for Poor Relief	147,700	144,582	102,828	96,774	181,958
County Rates	. .	22,944	17,729	. .	24,473

Additional Particulars for 1868:

Amount levied for all Rates . . . . 406,437*l.*
Rate per £. of ditto . . . . . 3*s.* 1¾*d.*
Unions exceeding average Rate of England and Wales:—Coventry, 4*s.* 10¼*d.*; Birmingham, 4*s.* 6¼*d.*; Nuneaton, 3*s.* 4¼*d.* (Total number of Unions, 13.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 226,517*l.*

WESTMORELAND.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.	299,327	. .	334,501	338,560	*422,580
Rateable Value	. .	. .	266,335	. .	402,635
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	29,696	35,771	. .	. .	28,127
Rate per £. of ditto	1s. 11*d.*	2s. 4¾*d.*	. .	. .	1s. 4¾*d.*
Amount of Poor Rate levied on Lands	. .	24,186	. .	11,955	—
Ditto ditto on Houses	. .	3,327	. .	3,363	—
Expenditure for Poor Relief	22,331	27,114	17,607	14,038	16,957
County Rates	. .	4,588	2,846	. .	7,185

Additional Particulars for 1868:

Amount levied for all Rates . . . . 30,729*l.*
Rate per £. of ditto . . . . . 1*s.* 6¼*d.*
Unions exceeding average Rate of England and Wales:—None. (Total number of Unions, 3.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 11,775*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England, &c.—continued.*

WILTS.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	1,206,338	. .	1,424,558	1,423,011	*1,647,292
Rateable Value	. .	. .	1,175,616	. .	1,404,634
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	229,046	220,125	. .	. .	209,747
Rate per £. of ditto	3*s.* 10¾*d.*	3*s.* 9¾*d.*	. .	. .	2*s.* 11¾*d.*
Amount of Poor Rate levied on Lands .	. .	157,231	. .	114,597	—
Ditto ditto on Houses .	. .	27,896	. .	27,520	—
Expenditure for Poor Relief . . .	189,065	165,443	133,573	119,995	130,560
County Rates	. .	14,492	24,178	. .	27,651

Additional Particulars for 1868:

Amount levied for all Rates . . . 224,008*l.*
Rate per £. of ditto . . . . . 3*s.* 2¼*d.*
Unions exceeding average Rate of England and Wales:—Salisbury, 7*s.* 10*d.*; Melksham, 4*s.* 8¼*d.*; Warminster, 4*s.* 0¼*d.*; Calne, 3*s.* 8½*d.*; Bradford, 3*s.* 6¾*d.*; Wilton, 3*s.* 5½*d.*; Alderbury, 3*s.* 5*d.* (Total number of Unions, 18.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 21,551*l.*

WORCESTER.

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A. . . .	819,059	. .	1,332,537	1,381,152	*1,704,927
Rateable Value	. .	. .	995,242	. .	1,472,467
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	121,859	120,244	. .	. .	162,624
Rate per £. of ditto	2*s.* 11¼*d.*	3*s.*	. .	. .	2*s.* 2½*d.*
Amount of Poor Rate levied on Lands .	. .	62,888	. .	46,343	—
Ditto ditto on Houses .	. .	19,003	. .	31,202	—
Expenditure for Poor Relief . . .	97,595	76,954	62,958	66,340	87,569
County Rates	. .	8,840	20,810	. .	23,679

Additional Particulars for 1868:

Amount levied for all Rates . . . . 198,279*l.*
Rate per £. of ditto . . . . . 2*s.* 8½*d.*
Unions exceeding average Rate of England and Wales:—Worcester, 4*s.* 6¾*d.*; Kidderminster, 3*s.* 7½*d.* (Total number of Unions, 13.)

* Schedule A. since 1866 has not included Railways and other Property, which were then transferred to Schedule D. The diminution in that year for this county in Schedule A. was 138,191*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

YORK (EAST RIDING).

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.*	—	—	—	—	—
Rateable Value	. .	. .	1,111,807	. .	1,670,705
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	138,071	152,641	. .	. .	167,373
Rate per £. of ditto	2*s.* 2½*d.*	2*s.* 6¾*d.*	. .	. .	2*s.*
Amount of Poor Rate levied on Lands	. .	71,530	. .	41,279	—
Ditto ditto on Houses	. .	34,752	. .	35,186	—
Expenditure for Poor Relief	83,539	95,629	68,182	67,111	71,795
County Rates	. .	. . †	8,825	. .	12,513

Additional Particulars for 1868:

Amount levied for all Rates . . . . 220,905*l.*
Rate per £. of ditto . . . . . 2*s.* 7¾*d.*
Unions exceeding average Rate of England and Wales:—Kingston-upon-Hull, 4*s.* 2½*d.* (Total number of Unions, 10.)

* The Returns as to Income Tax do not distinguish between the various Ridings. The figures for the whole County are: 1813–15, 4,760,986*l.*; 1842–43, 7,495,567*l.*; 1851–52, 7,907,574*l.*; and 1868–69, 11,044,041*l.* The diminution in 1866, when Railways and other Property were transferred from Schedule A. to other Schedules, was 2,647,533*l.*

† The amount for the separate Ridings is not distinguished in the Returns for 1826–27. The total for the three Ridings was 75,098*l.*

YORK (NORTH RIDING).

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.*	—	—	—	—	—
Rateable Value	. .	. .	1,011,885	. .	1,622,400
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	117,052	129,614	. .	. .	154,018
Rate per £. of ditto	2*s.*	2*s.* 3*d.*	. .	. .	1*s.* 10¾*d.*
Amount of Poor Rate levied on Lands	. .	83,523	. .	53,013	—
Ditto ditto on Houses	. .	9,413	. .	11,733	—
Expenditure for Poor Relief	71,489	76,566	58,303	52,948	64,167
County Rates	. .	. . †	12,000	. .	20,971

Additional Particulars for 1868:

Amount levied for all Rates . . . . 189,960*l.*
Rate per £. of ditto . . . . . 2*s.* 4*d.*
Unions exceeding average Rate of England and Wales:—Whitby, 3*s.* 8¾*d.*; Northallerton, 3*s.* 6¼*d.*; Richmond, 3*s.* 5½*d.* (Total number of Unions, 16.)

* The Returns as to Income Tax do not distinguish between the various Ridings. *See* Note * to East Riding.

† The amount for the separate Ridings is not distinguished in the Returns for 1826–27. The total for the three Ridings was 75,098*l.*

XVII.—STATEMENT comparing the Progress between 1815 and 1868 in each County of *England*, &c.—*continued.*

YORK (WEST RIDING).

	1813–15.	1826–27.	1842–43.	1852.	1868.
	£.	£.	£.	£.	£.
Assessment under Schedule A.*	—	—	—	—	—
Rateable Value	. .	. .	3,324,802	. .	5,902,949
Amount of Poor Rate, with the County, Hundred, Borough, and Police Rates, both when levied with the Poor Rate, and when levied separately, including also Church and Highway Rates	444,756	513,138	. .	. .	729,369
Rate per £. of ditto	3*s.* 7½*d.*	4*s.* 3½*d.*	. .	. .	2*s.* 5¾*d.*
Amount of Poor Rate levied on Lands	. .	180,597	. .	101,393	—
Ditto ditto on Houses	. .	101,741	. .	168,457	—
Expenditure for Poor Relief	302,526	298,483	245,676	240,291	379,738
County Rates	. .	. .†	62,604	. .	103,757

Additional Particulars for 1868

Amount levied for all Rates . . . 1,069,385*l.*

Rate per £. of ditto . . . . . 3*s.* 7½*d.*

Unions exceeding average Rate of England and Wales:—Leeds, 7*s.* 7½*d.*; Sheffield, 5*s.* 2¾*d.*; Bradford, 4*s.* 11¾*d.*; Dewsbury, 4*s.* 4*d.*; Holbeck, 4*s.* 3½*d.*; Selby, 3*s.* 9*d.*; Pontefract, 3*s.* 6*d.*; Halifax, 3*s.* 5½*d.* (Total number of Unions, 37.)

* The Returns as to Income Tax do not distinguish between the various Ridings. *See* Note * to East Riding.
† The amount for the separate Ridings is not distinguished in the Returns for 1826–27. The total for the three Ridings was 75,098*l.*

SCOTLAND.

XVIII.*—ACCOUNT of the Gross Assessment to the INCOME TAX under Schedule A. in Scotland in 1843, 1853, 1863, 1868; distinguishing Lands, Houses, Railways, and other Property.

[From Inland Revenue Returns.]

Year ended 5th April.	Lands, including Tithes.	Messuages.	Railways.	Other Property.	TOTAL.
	£.	£.	£.	£.	£.
1843	5,586,528	2,919,339	181,333	794,563	9,481,763
1853	5,499,404	3,847,004	661,521	1,017,867	11,028,796
1863	6,715,341	5,447,186	1,655,627	1,461,692	15,279,846
1868	7,186,295	6,546,093	1,951,095	1,877,569	17,561,052

Note.—The assessments on railways, quarries, mines, iron-works, fisheries, canals, gas-works, and other property, were transferred to Schedule D. from 5th April, 1866.

IRELAND.

XIX.—ACCOUNT of the Gross Assessment to the INCOME TAX under Schedule A. in *Ireland*, from 1854 to 1868, inclusive; distinguishing Lands, Houses, Railways, and other Property.

[From Inland Revenue Returns.]

Year ended 5th April.	Lands.	Messuages.	Railways.	Other Property.	TOTAL.
	£.	£.	£.	£.	£.
1854	. .	. .	. .	. .	11,767,810
1855	. .	. .	. .	. .	11,892,120
1856	. .	. .	. .	. .	11,878,545
1857	. .	. .	. .	. .	11,952,285
1858	. .	. .	. .	. .	12,826,739
1859	. .	. .	. .	. .	12,858,701
1860	. .	. .	. .	. .	12,893,829
1861	. .	. .	. .	. .	13,003,554
1862	8,990,830	3,333,783	797,689	276,636	13,398,938
1863	8,747,754	3,585,809	885,410	275,118	13,494,091
1864	8,728,794	3,636,347	848,642	256,917	13,470,700
1865	8,893,060	3,670,106	920,853	317,597	13,801,616
1866	9,142,809	3,449,229	961,628	323,247	13,876,913
1867	9,240,370	3,525,958	961,628	384,125	14,112,081
1868	9,211,018	3,566,937	961,628	343,082	14,082,665

Note.—The assessments on railways, quarries, mines, iron-works, fisheries, canals, gas-works, and other property, were transferred to Schedule D. from the 5th April, 1866. In the above statement the amounts assessed under those heads for 1866 are included in the years 1867 and 1868, viz.:—

Railways	£961,628
Other Property	289,172
TOTAL . . .	£1,250,800

* This Statement is summarised from the corresponding Statement in Appendix A. of the official Report, which showed the Returns for the year 1814–15, and for every year from 1843 to 1868, inclusive. The Returns for 1814–15 were taken from Marshall's 'Digest,' Part II. p. 30.

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THE UNITED KINGDOM.

XX.—ACCOUNT of the Gross Assessment to the INCOME TAX under Schedule A. in *the United Kingdom* from 1854 to 1868 inclusive; distinguishing Lands, Houses, Railways, and other Property, subsequent to 1861-62.

Year ended 5th April.	Lands, including Tithes.	Messuages.	Railways.	Other Property.	TOTAL.
	£.	£.	£.	£.	£.
1854	. .	. .	. .	. .	122,989,910
1855	. .	. .	. .	. .	124,871,885
1856	. .	. .	. .	. .	126,528,575
1857	. .	. .	. .	. .	128,099,164
1858	. .	. .	. .	. .	136,614,325
1859	. .	. .	. .	. .	137,667,242
1860	. .	. .	. .	. .	138,950,658
1861	. .	. .	. .	. .	141,663,783
1862	60,352,562	61,924,178	14,814,149	11,560,793	148,651,682
1863	60,125,750	63,136,558	15,124,705	11,715,358	150,102,371
1864	60,170,184	64,333,021	15,454,705	11,984,678	151,942,588
1865	62,185,314	68,757,194	16,575,576	13,879,261	161,397,345
1866	62,474,613	70,213,178	18,536,939	14,390,309	165,615,039
1867	62,760,675	72,175,396	18,859,951	15,533,345	169,329,367
1868	64,164,076	78,125,903	18,892,873	14,333,452	175,516,305

Note.—The assessments on railways, quarries, mines, iron-works, fisheries, canals, gas-works, and other property, were transferred to Schedule D. from the 5th April, 1866. In the above statement the amounts assessed to Income Tax under those heads in England, in 1867 and 1868, are included in those years, but for Scotland and Ireland only the amounts assessed in 1866, the requisite particulars under Schedule D. not having been obtained respecting those countries. The following are the amounts so included :—

	England.	Scotland.	Ireland.	The United Kingdom.
1866-67 :	£.	£.	£.	£.
Railways	15,947,228	1,951,095	961,628	18,859,951
Other Property . . .	11,600,599	1,711,830	289,172	13,601,601
TOTAL . £.	27,547,827	3,662,925	1,250,800	32,461,552
1867-68 :				
Railways	15,980,150	1,951,095	961,628	18,892,873
Other Property . . .	11,551,051	1,711,830	289,172	13,552,053
TOTAL . £.	27,531,201	3,662,925	1,250,800	32,444,926

PART III.

STATEMENTS of the IMPERIAL and LOCAL TAXATION and RECEIPTS in the United Kingdom, and in ENGLAND, SCOTLAND, and IRELAND, separately, distinguishing in each Country and for the whole Kingdom the Amount of Taxation falling upon Real Property from the remaining Taxation; with Additional Statements estimating the Amount and Proportion of the whole Burden borne by Lands and Houses respectively.

PRELIMINARY NOTE.

In the following Statements an attempt is made to analyse both Imperial and Local Taxation in the United Kingdom, and in England, Scotland, and Ireland separately, in order to show how much of the Taxation is borne by Real Property. For the sake of comparison, a similar analysis has been attempted for certain years during the last half-century, the years selected prior to 1850 being those for which most information as to Local Taxation appears to exist. It was intended to include the year 1815, but the Finance and Revenue Accounts at that date were not kept in such a form as to be readily analysed.

To make the most satisfactory estimate possible, a Return, No. II., was obtained from the Inland Revenue Department, but it has been thought desirable to attempt a still more accurate discrimination than in the estimate there given. That estimate includes, as falling on real property: (1) the whole of the Stamps on Deeds; (2) the Succession Duty; (3) the yield of Schedule A. of the Income Tax; (4) the Land Tax, and (5) the House Tax: but it seems evident that this estimate both omits some items and includes too much at least of the first item—the Stamps on Deeds. The omissions are a part of the Probate Duty, which must fall upon real property in consequence of leaseholds being charged; and a part of the Fire Insurance Duty, which also falls on real property. As respects the Stamps on Deeds, it seems impossible to assume that there are practically no deeds except such as affect real property. Transfers of Stocks and Shares, Wills, Powers of Attorney, and many other instruments, all pay Stamp Duty under this head, and it is believed that even the estimate of three-fourths as affecting real property, which has been taken in the following Tables, is much too high. The estimate of the Revenue Department has therefore been departed from in the following points:—

1. Three-fourths only of the Stamps on Deeds, instead of the whole, are reckoned to fall on real property.

2. One-tenth of the Probate Duty, altogether omitted in the estimate of the Department, is included. This is believed also to be too high an estimate, considering the enormous amount of personal property in the country, of which leaseholds of lands and houses will only be a small part.

3. Two-thirds of the Fire Insurance Duty, also omitted by the Department, are reckoned to fall on real property. The difficulty in the case of this duty is to make a proper allowance for the stock-in-

trade and other personal property insured; but it seems certain that not more than two-thirds can fall on real property. In the Appendix, Vol. I. p. 151, of the Report of Commissioners of Inland Revenue for 1870, there is a table of the amount yielded at different rates of duty since 1861; and, as the duty on stock-in-trade was reduced before the entire duty was reduced, it is possible to estimate how much of the Fire Insurance Duty is paid by stock-in-trade. In the year ending 30th September, 1865—

The amount yielded by stock-in-trade, at 1*s.* 6*d.*, was 304,001*l.*, equal to, at 3*s.*	£608,002
The amount yielded by other property, at 3*s.*, was	1,207,664
	£1,815,666

which shows that stock-in-trade alone is, as nearly as possible, in the proportion of one-third to the whole amount of property insured. Allowance ought, perhaps, to be made for the increase of property insured, caused by the reduction of the duty, but this would hardly be considerable the first year; and in any case, as there must be a large quantity of other personal property besides stock-in-trade insured, it seems evident that more than a third of the duty must fall upon personal property. The estimate of two-thirds, therefore, as affecting real property, is certainly not too little.

The estimate followed in Statement III. may thus be regarded as near the mark, and as not omitting anything, at least, which falls upon real property. It gives a Total of Taxation falling on Real Property higher by 800,000*l.* than the estimate of the Inland Revenue Department. The aggregate amount of taxation borne by real property is probably somewhat less than this estimate in Statement III. It must be borne in mind that some portion of the duty charged under Schedule A., and of the Succession Duty, does not fall upon real property, against which the only set-off is, that probably there is some slight portion of the Legacy Duty which falls upon real property. (*See* also Note* to Statement No. XIII. as to Schedule A.)

It should be remembered that in the following Statements the receipts from taxes are carefully discriminated from all other sources of revenue, and are alone called "taxation." The miscellaneous receipts from other sources are not taken into account in the calculations showing how the burden of taxes is distributed. In the statement of the taxation of each year, the figures of the "net receipt within the year, after deducting repayments, &c.," have been taken from the Finance and Revenue Accounts.

* For this Note, which is not printed in this volume, see the corresponding Statement in the Official Report.

I.—RETURN from Department of Inland Revenue.—STATEMENT of the NET RECEIPTS of the under-mentioned Branches of Revenue in the Year ended 31st March, 1869, in *England*, *Scotland*, and *Ireland* respectively.

	England.	Scotland.	Ireland.	United Kingdom.
	£.	£.	£.	£.
Customs	16,956,199	3,327,354	2,138,919	22,422,472
Excise	13,136,188	3,891,030	3,448,522	20,475,740
Stamps	7,815,188	840,374	585,888	9,241,450
Land, House, and Assessed Taxes	3,282,127	204,778	Nil.	3,486,905
Income Tax	7,379,829	714,453	529,225	8,623,507
TOTAL	48,569,531	8,977,989	6,702,554	64,250,074
Post Office	3,842,321	393,158	318,101	4,553,580
Crown Lands	373,129	27,431	45,614	446,174
Miscellaneous Receipts	3,194,067	60,759	101,165	3,355,991
£.	55,979,048	9,459,337	7,167,434	72,605,819

Inland Revenue, 2nd February, 1870.

II.—RETURN from Department of Inland Revenue.—ESTIMATE of IMPERIAL TAXATION on Real Property in the UNITED KINGDOM, distinguishing *England*, *Scotland*, and *Ireland*.

	England.	Scotland.	Ireland.	United Kingdom.
	£.	£.	£.	£.
The amount of Stamps Revenue that may be said to fall on Real Property is derived from Stamps on Deeds, &c.	1,378,000	129,000	80,000	1,587,000
And from Succession Duty	571,000	70,000	83,000	724,000
The amount of Income Tax charged on Real Property, with a Tax at the rate of 5*d.* in the £. is	2,230,000	257,000	268,000	2,755,000
The Land Tax produces	1,082,000	35,000	. .	1,117,000
And the House Tax	1,062,000	69,000	. .	1,131,000
TOTAL £.	6,323,000	560,000	431,000	7,314,000

Inland Revenue, 14th December, 1869.

III.—ANALYSIS of the IMPERIAL TAXATION and other REVENUE of the UNITED KINGDOM, and of *England*, *Scotland*, and *Ireland* separately for the Year 1868-69; showing the Amounts falling on Real Property, and their Proportion to the whole Imperial Taxation. (Compiled from Statements I. and II. and the Finance and Revenue Accounts for 1868-69.)

Description of Tax, &c.	England.	Scotland.	Ireland.	United Kingdom.
I. TAXATION:				
A. TAXES FALLING ON REAL PROPERTY:	£.	£.	£.	£.
Three-fourths of Stamps on Deeds, &c.	1,033,500	96,750	60,000	1,190,250
Succession Duty	571,000	70,000	83,000	724,000
Two-thirds of Fire Insurance Duty	641,285	66,148	5,931	713,364
One-tenth of Probate Duty	143,552	16,584	12,734	172,870
Income Tax on Real Property (Schedule A.) at 5*d.* per £.	2,517,000	290,000	302,000	3,109,000*
Land Tax	1,082,000	35,000	. .	1,117,000
House Tax	1,062,000	69,000	. .	1,131,000
TOTAL IMPERIAL TAXATION ON REAL PROPERTY £.	7,050,337	643,482	463,665	8,157,484
Percentage of ditto on Imperial Taxation	14·23	7·08	6·84	12·47
B. TAXES NOT FALLING ON REAL PROPERTY:				
Customs	16,956,199	3,327,354	2,138,919	22,422,472
Excise	13,136,188	3,291,030	3,448,522	20,475,740
Stamps (less Stamps on Deeds, Succession, Fire Insurance, and Probate Duty falling on Real Property)	5,425,851	590,892	424,223	6,440,966
Assessed Taxes (less Land Tax and House Tax falling on Real Property)	1,138,127	100,778	. .	1,238,905
Income Tax (less amount falling on Real Property as above)	4,862,829	424,453	227,225	5,514,507
Net Receipts from Post Office—that is, deducting Expenditure	957,470	107,000	80,000	1,144,470
TOTAL IMPERIAL TAXATION NOT ON REAL PROPERTY £.	42,476,664	8,441,507	6,318,889	57,237,060
Percentage of ditto on Imperial Taxation	85·77	92·92	93·16	87·53
TOTAL IMPERIAL TAXATION £.	49,527,001	9,084,989	6,782,554	65,394,544
II. MISCELLANEOUS RECEIPTS:				
Gross Receipts from Post Office (less Net Receipt entered above as Taxation)	2,884,851	286,158	238,101	3,409,110
Crown Lands	373,129	27,431	45,614	446,174
Other Receipts	3,194,067	60,759	101,165	3,355,991
TOTAL IMPERIAL MISCELLANEOUS RECEIPTS £.	6,452,047	374,348	384,880	7,211,275
TOTAL IMPERIAL TAXATION AND MISCELLANEOUS RECEIPTS £.	55,979,048	9,459,337	7,167,434	72,605,819

* It will be observed that this amount is greater than the sum entered in the previous Statement, but this is the actual sum appearing in the Finance and Revenue Accounts of the year, and in the previous Statement there is simply an estimate of what a tax at 5*d.* in the £ would yield. In the actual levy of a particular year differences would be occasioned by variations in the amount of arrears, changes of the rate of duty, and other causes.

IV.—ANALYSIS of the IMPERIAL TAXATION of the UNITED KINGDOM, and of *England*, *Scotland*, and *Ireland* separately for 1868–69; showing the Amounts falling on Real Property, leaving the Fire Insurance Duty out of Account, and Reckoning the Income Tax at 4*d.* in the £.*

Description of Tax, &c.	England.	Scotland.	Ireland.	United Kingdom.
I. TAXATION:				
A. TAXES FALLING ON REAL PROPERTY:	£.	£.	£.	£.
Stamps on Deeds (3-4ths)	1,033,500	96,750	60,000	1,190,250
Succession Duty	571,000	70,000	83,000	724,000
Probate Duty (1-10th)	143,552	16,584	12,734	172,870
Income Tax (Schedule A.)† (calculated at 4*d.* per £.)	1,784,875	205,819	213,864	2,204,558
Land Tax	1,082,000	35,000	. .	1,117,000
House Tax	1,062,000	69,000	. .	1,131,000
TOTAL IMPERIAL TAXATION ON REAL PROPERTY £.	5,676,927	493,153	369,598	6,539,678
Percentage of ditto on Imperial Taxation	12·17	5·59	5·55	10·52
B. TAXES NOT FALLING ON REAL PROPERTY:				
Customs	16,956,199	3,327,354	2,138,919	22,422,472
Excise	13,136,188	3,891,030	3,448,522	20,475,740
Stamps (less Stamps on Deeds, Succession, and Probate Duty)	5,105,208	557,818	421,258	6,084,284
Assessed Taxes (less Land Tax and House Tax falling on Real Property)	1,138,127	100,778	. .	1,238,905
Income Tax (less Amount falling on Real Property)	3,682,830	345,137	209,844	4,237,811
Net Receipts from Post Office	957,470	107,000	80,000	1,144,470
TOTAL IMPERIAL TAXATION NOT ON REAL PROPERTY £.	40,976,022	8,329,117	6,298,543	55,603,682
Percentage of ditto on Total Imperial Taxation	87·83	94·41	94·45	89·48
TOTAL IMPERIAL TAXATION £.	46,652,949	8,822,270	6,668,141	62,143,360

* Since 1868–69 the Fire Insurance Duty has been abolished, and the Income Tax has been reduced to 4*d.*, and the object of this Statement is to show more closely than would be done by the accounts of 1868–69 what is the present Imperial burden on Real Property.

† Calculated on Assessment of 1867–68.

V.—ANALYSIS of the ANNUAL LOCAL TAXATION and other REVENUE in the UNITED KINGDOM, and in *England*, *Scotland*, and *Ireland* separately (chiefly for 1868–69); showing the Amounts falling on Real Property (compiled from Abstract of Accounts of Local Authorities for *England* and *Wales*, Part I.; and Summary for *Ireland* and *Scotland*, Part I.).

Description of Tax, &c.	England.	Scotland.*	Ireland.†	United Kingdom.
I. TAXATION:	£.	£.	£.	£.
A. Taxes on Real Property (Rates)	16,223,000	1,500,000	2,284,000	20,007,000
Proportion of ditto to Local Taxation	78·81 per cent.	75 per cent.	88·88 per cent.	79·54 per cent.
B. Taxes not on Real Property (Tolls, Dues, &c.)	4,363,000	500,000	283,000	5,146,000
Proportion of ditto to Local Taxation	21·19 per cent.	25 per cent.	11·12 per cent.	20·46 per cent.
TOTAL TAXATION £.	20,586,000	2,000,000	2,567,000	25,153,000
II. MISCELLANEOUS RECEIPTS:				
A. Ordinary Receipts from Property	336,000	450,000	69,000	855,000
B. Extraordinary Receipts from Property	999,000	. .	. .	999,000
C. Other Miscellaneous Receipts	1,539,000	100,000	104,000	1,743,000
Total Miscellaneous Receipts proper	2,874,000	550,000	173,000	3,597,000
D. Government Grants	1,225,000	200,000	78,000	1,503,000
E. Loans	5,453,000	250,000	237,000	5,940,000
TOTAL MISCELLANEOUS RECEIPTS £.	9,552,000	1,000,000	488,000	11,040,000
TOTAL TAXATION AND MISCELLANEOUS RECEIPTS £.	30,139,000	3,000,000	3,055,000	36,193,000

* See Statement VIII. Part I.

† See Statement IX. Part I.

VI.—SUMMARY of the ANNUAL IMPERIAL and LOCAL TAXATION and other REVENUE in the UNITED KINGDOM, and in *England*, *Scotland*, and *Ireland* separately, for 1868-69; showing the Amounts and Proportion of Taxation falling on Real Property. (Abridged from Tables III. and V.)

	England.	Scotland.	Ireland.	United Kingdom.
I. TAXATION:				
A. TAXES ON REAL PROPERTY:	£.	£.	£.	£.
a. Imperial	7,050,337	643,482	463,665	8,157,484
b. Local	16,223,000	1,500,000	2,284,000	20,007,000
TOTAL OF TAXES ON REAL PROPERTY	23,273,337	2,143,482	2,747,665	29,164,484
Proportion of ditto to entire Taxation	33·19 per cent.	19·33 per cent.	29·39 per cent.	31·11 per cent.
B. TAXES NOT ON REAL PROPERTY:				
a. Imperial	42,476,664	8,441,507	6,318,889	57,237,060
b. Local	4,363,000	500,000	283,000	5,146,000
TOTAL OF TAXES NOT ON REAL PROPERTY	46,839,664	8,941,507	6,601,889	62,383,060
Proportion of ditto to entire Taxation	66·81 per cent.	80·67 per cent.	70·61 per cent	68·89 per cent.
TOTAL OF TAXATION £.	70,113,001	11,084,989	9,349,554	90,547,544
I. MISCELLANEOUS RECEIPTS:				
A. LOCAL, viz.:—				
Loans	5,453,000	250,000	237,000	5,940,000
Government Grants	1,225,000	200,000	78,000	1,503,000
Miscellaneous Receipts proper	2,910,000	550,000	173,000	3,633,000
	9,588,000	1,000,000	488,000	11,076,000
B. IMPERIAL	6,452,047	374,348	384,880	7,211,275
TOTAL OF MISCELLANEOUS RECEIPTS	16,040,047	1,374,348	872,880	18,287,275
TOTAL OF TAXATION AND MISCELLANEOUS RECEIPTS £.	86,153,048	12,459,337	10,222,434	108,834,819
	Per cent.	Per cent.	Per cent.	Per cent.
Proportion of Imperial Taxes on Real Property to Imperial Taxation	14·23	7·08	6·84	12·47
Ditto Local Taxes on ditto to Local Taxation	78·81	75·00	88·88	79·54
Ditto all Taxes on Real Property to entire Imperial and Local Taxation	33:19	19·33	29·39	31·11

VII.—SUMMARY of the ANNUAL IMPERIAL and LOCAL TAXATION in the UNITED KINGDOM, and in *England*, *Scotland*, and *Ireland* respectively, for 1868-69; showing the Amounts and Proportion falling upon Real Property; deducting the Fire Insurance Duty, and calculating the Income Tax at 4*d.* in the pound. (Abridged from Tables IV. and V.)

	England.	Scotland.	Ireland.	United Kingdom.
A. TAXES ON REAL PROPERTY:	£.	£.	£.	£.
a. Imperial	5,676,927	493,153	369,598	6,539,678
b. Local	16,223,000	1,500,000	2,284,000	20,007,000
TOTAL OF TAXES ON REAL PROPERTY	21,899,927	1,993,153	2,653,598	26,546,678
Percentage of ditto on entire Taxation	32·57	18·42	28·74	30·41
B. TAXES NOT ON REAL PROPERTY:				
a. Imperial	40,976,022	8,329,117	6,298,543	55,603,682
b. Local	4,363,000	500,000	283,000	5,146,000
TOTAL OF TAXES NOT ON REAL PROPERTY	45,339,022	8,829,117	6,581,543	60,749,682
Percentage of ditto on entire Taxation	67·43	81·58	71·26	69·59
TOTAL TAXATION £.	67,238,949	10,822,270	9,235,141	87,296,360

VIII.—ACCOUNT of the IMPERIAL and LOCAL TAXATION and other Revenue in the United Kingdom, and in *England*, *Scotland*, and *Ireland* respectively, in 1826 (1825-27—the Imperial Account being for the year ended 5th January, 1826, and the Local Accounts principally for 1826-27); distinguishing the Taxation falling on Real Property; with Summary annexed.

[From the Finance and Revenue Accounts, Sess. 1826; Marshall's 'Digest;' and Report of Committee on Taxation of Ireland, No. 330, Sess. 1865.]

IX.—ACCOUNT of the IMPERIAL and LOCAL TAXATION and other Revenue in the United Kingdom, and in *England*, *Scotland*, and *Ireland* respectively, in 1843; distinguishing the Taxation falling upon Real Property.

[From the Finance and Revenue Accounts of 1844, for the year ended 5th January, 1844, as to Imperial Taxation; and from Report on Taxation of Ireland, Appendix pp. 118, 119, as to Annual Local Taxation in or about 1845.]

X.—ACCOUNT of the IMPERIAL and LOCAL TAXATION and Miscellaneous Receipts in the United Kingdom, and in *England*, *Scotland*, and *Ireland* respectively, in the year 1851; distinguishing the Taxation falling on Real Property.

[From the Finance and Revenue Accounts for 1851, ending 5th January 1852; Accounts of Local Authorities; Report of Committee of Taxation of Ireland; and other Sources.]

XI.—ACCOUNT of the IMPERIAL and LOCAL TAXATION and other Revenue in the United Kingdom, and in *England*, *Scotland*, and *Ireland* respectively, in the year ended 31st March, 1862; distinguishing the Taxation falling upon Real Property.

[From the Finance and Revenue Accounts, and Customs, Inland Revenue, and Post-Office Reports; and the Local Taxation Returns and other Accounts of Local Authorities.]

XII.—STATEMENT in Detail of LOCAL TAXATION in 1861-62, referred to in Statement No. XI.

[The general results of all these Statements are tabulated in a compendious form in Statement XIII., which follows.]

XIII.—STATEMENT of the PROGRESS of IMPERIAL and LOCAL TAXATION in the *United Kingdom*, and in *England*, *Scotland*, and *Ireland* respectively, between 1826 and 1868-69; showing the Amounts and Proportion falling upon Real Property at various Dates (summarised from Statements Nos. III., IV., V., VI., VII., VIII., IX., X., and XI.); with Explanatory Note as to the Proportion of Imperial Taxation falling on Real Property.*

	1826.		1843.		1851.		1861-62.		1868-69.		1868-69*a*. (Deducting Fire Insurance Duty, and taking Income Tax at 4d. per £.)	
	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.
ENGLAND:	£.		£.		£.		£.		£.		£.	
A. IMPERIAL TAXES:												
a. Taxes falling upon Real Property	5,596,709	11·85	6,487,836	14·39	5,773,763	12·98	8,210,926	16·18	7,050,337	14·23	5,676,927	12·17
b. Taxes not upon Real Property	41,602 265	88·15	38,589,454	85·61	38,708,381	87·02	42,527,070	83·82	42,476 664	85·77	40,976.022	87·83
TOTAL IMPERIAL TAXATION £.	47,198,974	100·00	45,077,290	100·00	44,482,144	100·00	50.737 996	100·00	49,527,001	100·00	46,652,949	100·00
B. LOCAL TAXES:												
a. Taxes falling upon Real Property	9,545,574	84·96	8,846,590	77·72	9,916,489	79·64	12,708,452	79·46	16,223,000	78·81	16,223,000	78·81
b. Taxes not upon Real Property	1,690,138	15·04	2,535,207	22·28	2,535,207	20·36	3,284,563	20·54	4,363,000	21·19	4,363,000	21·19
TOTAL LOCAL TAXATION £.	11,235,712	100·00	11,381,797	100·00	12,451,696	100·00	15,993,015	100·00	20,586.000	100·00	20,625,000	100·00
C. ALL TAXES—IMPERIAL AND LOCAL:												
a. Taxes falling upon Real Property	15,142 283	25·91	15,331,426	27·16	15,690,252	27·56	20.919,378	31·35	23,273,337	33·19	21,899,927	32·57
b. Taxes not upon Real Property	43,292,403	74·09	41,124,661	72·84	41,243,588	72·44	45,811,633	68·65	46,839,664	66·81	45,339,022	67·43
TOTAL TAXATION £.	58,434,686	100·00	56,459,087	100·00	56,933,840	100·00	66,731,011	100·00	70,113,001	100·00	67,238,949	100·00
SCOTLAND:												
A. IMPERIAL TAXES:												
a. Taxes falling upon Real Property	408,932	9·56	530,755	10·26	552,369	9·34	799,314.	10·12	643,482	7·08	493,153	5·59
b. Taxes not upon Real Property	3,866,523	90·44	4,635,067	89·74	5,360,615	90·66	7,095,924	89·88	8,441,507	92·92	8,329,117	94·41
TOTAL IMPERIAL TAXATION £.	4,275,455	100·00	5,165,822	100·00	5,912,984	100·00	7,895,238	100·00	9,084,989	100·00	8,822,270	100·00
B. LOCAL TAXES:												
a. Taxes falling upon Real Property	468,157	58·65	468,157	48·60	624,209	55·72	1,030,000	69·88	1,500,000	75·00	1,500,000	75·00
b. Taxes not upon Real Property	330,080	41·35	495,120	51·40	495,120	44·28	444,075	30·12	500,000	25·00	500,000	25·00
TOTAL LOCAL TAXATION £.	798,237	100·00	963,277	100·00	1,119,329	100·00	1,474,075	100·00	2,000,000	100·00	2,000,000	100·00
C. ALL TAXES—IMPERIAL AND LOCAL:												
a. Taxes falling upon Real Property	877,089	17·29	998,912	16·30	1,176,578	16·74	1,829,314	19·52	2,143,482	19·33	1,993,153	18·42
b. Taxes not upon Real Property	4,196,603	82·71	5,130,187	83·70	5,855,735	83·26	7,539,999	80·48	8,941,507	80·67	8,829,117	81·58
TOTAL TAXATION £.	5,073,692	100·00	6,129,099	100·00	7,032,313	100·00	9,369,313	100·00	11,084,989	100·00	10,822,270	100·00

* For this Note, which is here omitted, see the corresponding Statement in the Official Report.

XIII.—Statement of the Progress of Imperial and Local Taxation in the *United Kingdom*, and in *England*, *Scotland*, and *Ireland* respectively, between 1826 and 1868–69, &c.—*continued*.

	1826.		1843.		1851.		1861–62.		1868–69.		1868–69*a*. (Deducting Fire Insurance Duty, and taking Income Tax at 4*d*. per £.)	
IRELAND:	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.
A. Imperial Taxes:	£.		£.		£.		£.		£.		£.	
a. Taxes falling upon Real Property	121,543	2·78	151,949	3·81	97,388	2·37	650,368	9·85	463,665	6·84	369,598	5·55
b. Taxes not upon Real Property	4,229,231	97·22	3,836,653	96·19	3,993,110	97·63	5,951,299	90·15	6,318,889	93·16	6,298,543	94·45
Total Imperial Taxation £.	4,350,774	100·00	3,988,602	100·00	4,090,498	100·00	6,601,667	100·00	6,782,554	100·00	6,668,141	100·00
B. Local Taxes:												
a. Taxes falling upon Real Property	771,537	88·72	1,414,856	90·65	2,179,324	93·72	1,803,446	96·16	2,284,000	88·88	2,284,000	88·88
b. Taxes not upon Real Property	97,557	11·28	146,335	9·35	146,335	6·28	71,973	3·84	283,000	11·12	283,000	11·12
Total Local Taxation £.	869,094	100·00	1,561,191	100·00	2,325,659	100·00	1,875,419	100·00	2,567,000	100·00	2,567,000	100·00
C. All Taxes—Imperial and Local:												
a. Taxes falling upon Real Property	893,080	17·11	1,566,805	28·24	2,276,712	35·49	2,453,814	28·94	2,747,665	29·39	2,653,598	28·74
b. Taxes not upon Real Property	4,326,788	82·89	3,982,988	71·76	4,139,445	64·51	6,023,272	71·06	6,601,889	70·61	6,581,543	71·26
Total Taxation £.	5,219,868	100·00	5,549,793	100·00	6,416,157	100·00	8,477,086	100·00	9,349,554	100·00	9,235,141	100·00
THE UNITED KINGDOM:												
A. Imperial Taxes:												
a. Taxes falling upon Real Property	6,127,184	10·98	7,170,540	13·24	6,423,520	11·79	9,660,608	14·81	8,157,484	12·47	6,539,678	10·52
b. Taxes not upon Real Property	49,698,019	89·02	47,037,774	86·76	48,062,106	88·21	55,574,293	85·19	57,237,060	87·53	55,603,682	89·48
Total Imperial Taxation £.	55,825,203	100·00	54,208,314	100·00	54,485,626	100·00	65,234,901	100·00	65,394,544	100·00	62,143,360	100·00
B. Local Taxes:												
a. Taxes falling upon Real Property	10,785,268	83·58	10,729,603	77·15	12,720,022	80·02	15,541,898	80·34	20,007,000	79·54	20,007,000	79·54
b. Taxes not upon Real Property	2,117,775	16·42	3,176,662	22·85	3,176,662	19·98	3,800,611	19·66	5,146,000	20·46	5,146,000	20·46
Total Local Taxation £.	12,903,043	100·00	13,906,265	100·00	15,896,684	100·00	19,342,509	100·00	25,153,000	100·00	25,153,000	100·00
C. Imperial and Local Taxes:												
a. Taxes falling upon Real Property	16,912,452	24·61	17,900,143	26·28	19,143,542	27·20	25,202,506	29·79	28,164,484	31·11	26,546,678	30·41
b. Taxes not upon Real Property	51,815,794	75·39	50,214,436	73·72	51,238,768	72·80	59,374,904	70·21	62,383,060	68·89	60,749,682	69·59
Total Taxation £.	68,728,246	100·00	68,114,579	100·00	70,382,310	100·00	84,577,410	100·00	90,547,544	100·00	87,296,360	100·00

XIV.—ESTIMATE of the IMPERIAL TAXATION falling upon Lands and Houses respectively in *England* in 1826, 1843, 1851, 1861–62, and 1868–69.

[This Statement is omitted for the sake of conciseness; its general results will be found in Statement XVI., which follows.]

XV.—ESTIMATE of the IMPERIAL TAXATION falling upon LANDS and HOUSES respectively in the UNITED KINGDOM in 1826, 1843, 1851, 1861–62, 1868-69.*

		Land.	Houses.
		£.	£.
1826:—			
Land Tax		1,236,695	—
Window Tax			1,255,587
Inhabited House Tax			1,288,052
Two-thirds of Fire Insurance Duty			461,337
Share of the following Taxes in the proportion of lands and houses to each other in Schedule A. (Great Britain) 1815:—			
Three-fourths Stamps on Deeds and other Instruments	1,799,613		
One-tenth Probate Duty	89,900	1,361,340	524,173
	£1,885,513		
(Land, 41,912,759*l.*; houses, 16,138,739*l.*) = land, 72·2 per cent.; houses, 27·8 per cent.			
		£2,598,035	3,529,149
1843:—			
Land Tax		1,159,148	—
Window Tax			1,545,281
Two-thirds of Fire Insurance Duty			658,225
Share of Income Tax (2,500,218*l.*) in proportion borne by lands and houses in Schedule A. (Great Britain), viz. land, 50·08 per cent.; houses, 40·38 per cent.		1,252,108	1,009,588
Share of the following Taxes in the proportion of lands and houses to each other in Schedule A. (Great Britain) of that year:—			
Three-fourths Stamps on Deeds	1,216,917		
One-tenth Probate Duty	90,751	702,872	604,796
	£1,307,668		
(Land, 47,713,947*l.*; houses, 38,457,739*l.*) = land, 53·75 per cent.; houses, 46·25 per cent.			
		£3,114,128	3,817,890
1851:—			
Land Tax		1,142,905	—
Window Tax			944,857
House Tax in England			16,458
Two-thirds of Fire Insurance Duty			756,359
Share of Income Tax (2,572,000*l.*) in proportion borne by lands and houses in Schedule A. (Great Britain); land, 44·39 per cent.; houses, 41·41 per cent.		1,141,710	1,065,065
Share of the following Taxes in the proportion of land and houses to each other in Schedule A., including an Estimate for Ireland of this year:			
Three-fourths Stamps on Deeds	893,618		
One-tenth of Probate Duty	97,323	535,108	455,833
	£990,941		
(Land, 54,873,076*l.*; houses, 46,757,336*l.*) = land, 54 per cent.; houses, 46 per cent.			
		£2,819,723	3,238,572

* See Note on page 115.

ESTIMATE of Imperial Taxation falling upon Lands and Houses in 1826, 1843, 1851, 1861-62, and 1868-69 *—*continued.*

		Land.	Houses.
		£.	£.
1861-62:—			
Land Tax		1,134,984	—
House Tax		—	826,622
Two-thirds of Fire Insurance Duty		—	1,023,227
Share of Income Tax (4,943,192*l.*) in proportion borne by lands and houses in Schedule A.: viz. land, 40·60 per cent.; houses, 41·66 per cent.		2,006,936	2,059,334
Share of the following Taxes in the proportion of lands and houses to each other in Schedule A. of this year:—			
Three-fourths Stamps on Deeds	1,002,114		
Succession Duty	599,739		
One-tenth of Probate Duty	130,730		
	£1,732,583	855,203	877,380
(Land, 60,352,562*l.*; houses, 61,924,178*l.*) = land, 49·36 per cent.; houses, 50·64 per cent.			
		£3,997,123	4,786,563
1868-69:—			
Land Tax		1,117,000	—
House Tax		—	1,131,000
Two-thirds of Fire Insurance Duty		—	713,364
Share of Income Tax (3,109,000*l.*) in proportion borne by lands and houses in Schedule A.: viz. land, 44·85 per cent.; houses, 54·61 per cent.		1,394,386	1,697,825
Share of the following Taxes in the proportion of lands and houses to each other in Schedule A.:—			
Three-fourths Stamps on Deeds	1,190,250		
Succession Duty	724,000		
One-tenth Probate Duty	172,870		
	£2,087,120	941,082	1,146,038
(Land, 64,164,076*l.*; houses, 78,125,903*l.*) = land, 45 09 per cent.; houses, 54·91 per cent.			
		£3,452,468	4,688,227
1868-69*a*:—			
Land Tax		1,117,000	—
House Tax		—	1,131,000
Share of Income Tax (2,204,558*l.*) in proportion borne by lands and houses in Schedule A.: viz. land, 44·85 per cent.; houses, 54·61 per cent.		988,744	1,203,900
Share of the following Taxes in the proportion of lands and houses to each other in Schedule A.:—			
Three-fourths Stamps on Deeds	1,190,250		
Succession Duty	724,000		
One-tenth Probate Duty	172,870		
	£2,087,120	941,082	1,146,038
Land, 45·09 per cent.; houses, 54·61 per cent., as above.			
		£3,046,826	3,480,947

* See Note on page 115.

ESTIMATE of Imperial Taxation falling upon Lands and Houses, in 1826, 1843, 1851, 1861–62, and 1868–69 *—*continued.*

NOTE.—The amounts of the annual value of lands and houses in the years referred to which it has been necessary to consider are derived from the Report of the Commissioners of Inland Revenue for the years 1856 to 1869, and are as follows:—

STATEMENT of the Annual Value of Lands, Houses, and other Property assessed under Schedule A. of the Income Tax, and of the Proportion of each to the Entire Assessment, at various Dates, in Great Britain and the United Kingdom.

Year ended 5th April.		Lands.		Houses.		Railways.		Other Property.		TOTAL.
		Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.	
		£		£		£.		£.		£.
Great Britain	1814 .	41,912,759	70·11	16,138,739	27·00	. .	. .	1,729,258	2·89	59,780,756
	1843 .	47,713,947	50·08	38,475,739	40·38	2,598,943	2·73	6,495,868	6·81	95,284,497
	1851* .	46,977,076	44·39	43,830,336	41·41	7,090,931	6·70	7 940,945	7·50	105,839,288
The United Kingdom	1851* .	54,873,076	46·66	46,757,336	39·76	7,790,931	6·62	8,182,945	6·96	117,604,288
	1861–62	60,352,562	40·60	61,924,178	41·66	14,814,142	9·96	11,560,793	7·78	148.651,682
	1868-69†	61,164,076	36·57	78,125,903	44·52	18,892,873	10·77	14,333,452	8·14	175,516,305

* Ireland was not assessed to the Income Tax till 1854, and lands and houses were not distinguished in the Returns for that country till 1861–62. No perfectly exact analysis can therefore be given of the Real Property in the United Kingdom till after 1854. It is believed, however, that in a Statement of the Real Property in 1851, no serious error can arise by including the Irish valuation for 1854. There is only an interval of three years between the two dates; the growth of property in Ireland at that period could not be very rapid, and the share of the Irish in the total valuation of the United Kingdom is not very great, only about 10 per cent. With regard to the distribution between lands, houses, and other property, which were not distinguished in Ireland till 1861–62, it has been assumed that such distribution would not be materially different in the year 1851 from the proportions of 1861–62, and in calculating the above Table, the total of Schedule A. for 1854 for Ireland has therefore been distributed in these proportions. A slight error may thus be introduced, but for the reasons already stated it cannot be very considerable in a statement for the United Kingdom. The percentage of land in the United Kingdom thus brought out is rather higher, and of houses and other property rather less, than in Great Britain at the same time, which is what one would expect from the fact that Ireland is an agricultural country, and that the percentage of land to other Real Property is still higher there than it is in any other part of the United Kingdom.

† Inclusive of amount transferred to Schedule D., but previously in Schedule A.

XVI.—COMPARISON of the ESTIMATE of IMPERIAL TAXATION falling upon LAND and HOUSES respectively, and its Proportion to the Total Imperial Taxation, with the Amount and Proportion of Taxation borne by Real Property in *England* and the *United Kingdom* in 1826–1843, 1851, 1861–62, and 1868–69. (Compiled from Statements Nos. XIII., XIV. and XV.)

ENGLAND.

YEAR.	Total Imperial Taxation.	Proportion of Imperial Taxation falling on Real Property.		Proportion of Imperial Taxation falling on Land only.		Proportion of Imperial Taxation falling on Houses only.	
		Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.
	£.	£.		£.		£.	
1826	47,198,974	5,596,709	11·85	2,359,568	5·00	3,237,141	6·86
1843	45,077,290	6,487,836 6,254,027	14·39 13·87	2,822,148	6·26	3,454,592	7·64
1851	44,482,144	5,773,763 5,384,597	12·98 12·10	2,510,961	5·64	2,842,673	6·4
1861–62	50,737,996	8,210,926 7,377,323	16·18 14·54	3,247,798	6·4	4,227,568	8·3
1868–69	49,527,001	7,050,337	14·23	2,838,432	5·73	4,199,320	8·48
1868–69*a*	46,652,949	5,676,927	12·17	2,537,529	5·44	3,130,474	6·73

Note.—The interlined *old-style* figures show the estimated amount of taxation on Real Property in the years opposite which they are placed, with a correction made for the estimated duty under Schedule A. falling on other property according to the Note to Statement No. XIII. Part III.

XVI.—Comparison of the Estimate of Imperial Taxation falling upon Land and Houses, &c.—*continued.*

THE UNITED KINGDOM.

Year.	Total Imperial Taxation.	Proportion of Imperial Taxation falling on Real Property.		Proportion of Imperial Taxation falling on Land only.		Proportion of Imperial Taxation falling on Houses only.	
		Amount.	Per Cent.	Amount.	Per Cent.	Amount.	Per Cent.
	£.	£.		£.		£.	
1826	55,825,203	6,127,184	10·98	2,598,035	4·65	3,529,149	6·32
1843	54,208,314	7,170,540 6,805,275	13·24 12·75	3,114,128	5·74	3,817,890	7·04
1851	54,485,626	6,423,520 5,985,070	11·79 10·99	2,819,723	5·17	3,238,572	5·94
1861–62	65,234,901	9,660,608 8,671,548	14·81 13·29	3,997,123	6·12	4,786,563	7·34
1868–69	65,394,544	8,157,484	12·47	3,452,468	5·28	4,688,227	7·17
1868–69*a*	62,143,360	6,539,678	10·52	3,046,826	4·90	3,480,947	5·60

Note.—The interlined *old-style* figures show the estimated amount of taxation on Real Property in the years opposite which they are placed, with a correction made for the estimated duty under Schedul A. falling on other property according to the Note to Statement No. XIII. Part III.

XVII.—COMPARISON of the Rate in the £. on the INCOME TAX VALUATION of the IMPERIAL TAXATION falling on REAL PROPERTY with the Rate in the £. of the estimated Share thereof borne by LAND and HOUSES respectively in *England* and the *United Kingdom* in 1826, 1843, 1851, 1861-62, and 1868-69. (Calculated from Nos. XIII., XIV. and XV., and from Statements in Part II., as to the Annual Value of Real Property.)

ENGLAND.

YEAR.	Lands and Houses in Schedule A.*			LANDS.				HOUSES.			
	Valuation.	Amount of Imperial Taxation thereon	Rate in the £.	Valuation.	Percentage of Entire Valuation.	Amount of Imperial Taxation thereon.	Rate in the £.	Valuation.	Percentage of Entire Valuation.	Amount of Imperial Taxation thereon.	Rate in the £.
	£.	£.	s. d.	£.		£.	s. d.	£.		£.	s. d.
1826	62,646,000†	5,596,709	1 9¼	39,156,000†	61·54	2,359,568	1 2¼	23,444,000†	38·46	3,237,141	2 9¼
1843	77,787,000	6,487,836 6,254,027	1 7¼	42,127,419	54·16	2,822,148	1 4	35,556,400	45·84	3,454,592	1 11¼
1851	81,477,000	5,773,763 5,384,597	1 3⅝	41,490,257	50·92	2,510,961	1 2¼	40,046,762	49·08	2,842,673	1 5
1861-62	97,922,000	8,210,926 7,377,323	1 6	44,686,488	45·63	3,247,798	1 5¼	53,234,970	54·37	4,227,568	1 7
1868-69	115,778,000	7,050,337	1 2½	47,766,763	41·26	2,838,432	1 2¼	68,012 873	58·74	4,199,320	1 2½
1868-69a	115,778,000	5,676,927	0 11¾	47,766,763	41·36	2,537,529	1 0¾	68,012,873	58·74	3,130,474	0 11

* In making out this Statement, as it is not possible to distinguish strictly the amount of real property in Schedule A. from other property mixed up with it, it has been thought advisable to calculate the rate in the £. of the taxation on Real Property upon the valuation of lands and houses only. This brings out a higher rate in the £. than would have been shown if all the property included in Schedule A. prior to 1866 had been treated as Real Property, and the rate in the £. calculated upon it.

† These figures are the Amounts of the Valuation of 1815, plus a part of the increase between that date and 1843, when the next valuation was made, in the proportion of the number of years between 1814 and 1826 to the whole period.

Note.—The interlined *old-style* figures show the estimated amount of taxation on Real Property in the years opposite which they are placed, with a deduction made for the estimated duty under Schedule A. falling on other property according to the Note to Statement No. XIII. Part III. The rates in the £., as above explained, have here been calculated on this corrected amount, "other property" in Schedule A. being excluded from the valuation.

XVII.—Comparison of the Rate in the £. on the Income Tax Valuation of the Imperial Taxation falling on Real Property, &c.—*continued.*

UNITED KINGDOM.

Year.	Lands and Houses in Schedule A.*			Lands.				Houses.			
	Valuation.	Amount of Imperial Taxation thereon.	Rate in the £.	Valuation.	Percentage of Entire Valuation.	Amount of Imperial Taxation thereon.	Rate in the £.	Valuation.	Percentage of Entire Valuation.	Amount of Imperial Taxation thereon.	Rate in the £.
	£.	£.	s. d.	£.		£.	s. d.	£.		£.	s. d.
1826†	. .	6,127,184	. .	. .	. .	2,598,035	. .	. .	. .	3,529,149	—
1843†	. .	7,170,540 6,805,275	. .	. .	. .	3,114,128	. .	. .	. .	3,817,890	—
1851†	101,630,000	6,423,520 5,985,072	1 2¼	54,873,000	53·99	2,819,723	1 0¼	46,757,000	46·01	3,238,572	1 4¼
1861–62	122,276,000	9,660,608 8,671,548	1 5	60,352,000	49·42	3,997,123	1 4	61,924,178	50·58	4,786,563	1 6¼
1868–69	142,289,000	8,157,484	1 1¼	64,164,000	45·07	3,452,468	1 1	78,125,903	54·93	4,688,227	1 2¼
1868–69 *a*	. .	6,539,678	0 11	64,164,000	45·07	3,046,826	0 11½	78,125,903	54·93	3,480,947	0 10¾

* In making out this Statement, as it is not possible to distinguish strictly the amount of Real Property in Schedule A. from other property mixed up with it, it has been thought advisable to calculate the rate in the £. of the taxation on Real Property upon the valuation of lands and houses only. This brings out a higher rate in the £. than would have been shown if all the property included in Schedule A. prior to 1866 had been treated as Real Property, and the rate in the £. calculated upon it

† As Ireland was not assessed to the Income Tax till 1854, the valuation and rate in the £. for the United Kingdom cannot be accurately stated before that date; these figures are therefore omitted altogether for 1826 and 1843, but, calculating the rate for 1851, it has been thought that the valuation of 1854 for Ireland would be close enough for all practical purposes, and an amount is accordingly stated for that year. It will be understood, however, that as regards Ireland for that year, this is partly an estimate. (And *see* Note to Statement XV. as to distribution between lands and houses in 1851.)

PART IV.

STATEMENTS respecting the TAXATION of various COUNTRIES, the VALUE of the REAL PROPERTY therein, and the TAXATION falling upon REAL PROPERTY.

I.—STATEMENT showing the progress of TAXATION and other Revenue, appropriated to Imperial and Local Expenditure in *France*, between 1817 and 1867, distinguishing the share of Taxation falling on Real Property from other Taxation.

[From the "Comptes définitifs" of the years named; the Report on the Financial Situation of the Communes in 1862; Accounts for the City of Paris for 1867; Statistical Notices in De Parien (Traité des Impôts); and D'Audiffret (Système financier de la France).]

II.—STATEMENT in Detail of the Annual Local TAXATION and other Revenue in *France*.

[Based upon the actual Receipts in the definitive account of the Minister of Finance for 1867, the Accounts of the City of Paris for that year, and the Report on the Financial situation of the Communes for 1862, supplemented as to the *Octroi* receipts by information from the Minister of the Interior.]

III.—STATEMENT of the PERCENTAGES of French Imperial and Local Taxation falling on Real Property at various dates (summarised from Statement I.).

[It has not been thought necessary to reprint here these long and rather elaborate Statements. The Accounts, of which they supply the details, are re-stated in Statements IV., V. and VI. which follow, and are discussed in the text of the Report, pp. 42–46.]

IV.—ABSTRACT STATEMENT of IMPERIAL TAXATION and other REVENUE in *France* in 1867. (Summarised from Statement I.)

	Francs.	£.
Taxes on Real Property	440,893,908	17,635,756
Other Taxes	1,063,123,701	42,524,948
	1,504,017,609	60,160,704
Imperial Receipts from other sources	292,198,484	11,687,939
Net Loans	155,057,928	6,202,317
Fr.	1,951,274,021	£78,050,960

V.—ABSTRACT STATEMENT of Local Taxation and other Revenue in *France*. (Summarised from Statement II.)

	£.	£.	£.
I. TAXATION:			
1. Taxes on Real Property in Imperial Accounts			5,892,794
2. Taxes not on Real Property:			
A. Taxes in Imperial Accounts		2,480,660	
B. Taxes in Communal Accounts		10,243,554	
C. Dues, Tolls, &c. in Communal Accounts		2,730,476	
			15,454,691
Local Taxation			21,347,485
II. MISCELLANEOUS RECEIPTS AND LOANS:			
1. Miscellaneous Receipts in Imperial Accounts		1,021,668	
2. Miscellaneous Communal Receipts, viz.:			
A. Income from Property	2,098,335		
B. Extraordinary Receipts from Property	1,458,112		
C. Other Receipts (including State subventions), 899,172*l.*	3,434,283		
		6,990,730	
		8,012,398	
3. Loans, viz.:			
In Special Budget (Departmental)	518,020		
Communal	5,098,482		
		5,616,502	
Total Miscellaneous Receipts			13,628,900
Total Local Taxation and Miscellaneous Receipts			£34,976,385

VI.—ABSTRACT STATEMENT of Imperial and Local Taxation and other Revenue in *France*. (Summarised from previous Statements.)

	Imperial.	Local.	Total.
	£.	£.	£.
Taxes on Real Property	17,635,756	5,892,794	23,528,550
Other Taxes	42,524,948	15,454,691	57,979,639
	60,160,704	21,347,485	81,508,189
Miscellaneous Receipts	11,687,939	8,912,398	19,700,337
Net Loans	6,202,317	5,616,502	11,818,819
£.	78,050,960	34,976,385	113,027,345

Proportion of Imperial Taxation to Entire Taxation		73·81 per cent.
,, Local Taxation to Entire Taxation		26·19 ,,
,, Taxation on Real Property to Entire Taxation		28·87 per cent.
,, Taxation from other sources to Entire Taxation		71·13 ,,
,, Imperial Taxation on Real Property to Imperial Taxation		29·31 per cent.
,, Imperial Taxation from other sources to Imperial Taxation		70·69 ,,
,, Local Taxation on Real Property to Local Taxation		27·60 per cent.
,, Local Taxation from other sources to Local Taxation		72·40 ,,

VII.—STATEMENT showing the Progress of French Local Expenditure from 1836 to 1867.

[From Imperial Accounts, Reports on Financial Situation of Communes, and Accounts for City of Paris.]

[This Statement appeared too voluminous to be worth the cost of reprinting here. The principal items of the present Expenditure will be found in the following Statement.]

VIII.—STATEMENT showing the EXPENDITURE by the STATE and LOCAL AUTHORITIES in *France* on Education and other Objects.

	Francs.	Francs.	
I. EDUCATION:			
Imperial:			
Ordinary	20,309,937		
Extraordinary	2,072,038		
		22,381,975	
Departmental:			
Rent of Prefectural Buildings	290,950		
General Expenditure	7,647,647		
		7,938,597	
Communal:	Francs.		
Ordinary	47,899,795		
Extraordinary	17,217,249		
	65,117,044		
	65,117,044		
Paris:			
Lycées, &c.	635,437		
Instruction primaire	5,422,947		
	6,058,384		
		71,175,428	
		101,496,000	
LESS—			
Produits universitaires	3,675,483		
Produits des Écoles normales	958,111		
Rétribution scolaire	16,793,580		
		21,427,174	
		80,068,826=	3,200,753
II. POOR RELIEF (SECOURS PUBLIC):			
Imperial: Minister of Interior		3,974,417	
Departmental:			
Deserted Children (Enfans trouvés, &c.)	8,418,879		
Lunatics (Aliénés)	7,662,792		
Provision against Mendicity	4,373,687		
		20,455,358	
Communal: Subventions to Hospitals, &c.		15,745,877	
Paris: Subventions to Hospitals, &c.		12,742,558	
		52,918,210=	2,116,728
III. ROADS:			
Imperial:			
Ordinary	32,020,078		
Extraordinary	20,349,320		
Extraordinary, by Minister of Interior	3,300,000		
Ditto ditto	1,500,000		
Ditto Minister of Agriculture	8,014,095		
		65,183,493	
Departmental:			
Maintenance of Departmental Roads	16,348,769		
New Works on Departmental Roads	5,397,908		
Expenses of Parish Roads out of "Centimes extraordinaires"	15,659,707		
Ditto ditto Loans	13,640,132		
		51,046,516	
Communal:			
Ordinary Parish Roads	66,693,691		
Extraordinary Parish Roads	10,284,878		
		76,978,569	
		193,208,578=	7,728,343
Paris (Streets)		46,647,136	
		239,855,714=	9,594,228
IV. PUBLIC WORSHIP (CULTES):			
Imperial:			
Ordinary	48,529,522		
Extraordinary	5,506,114		
		54,035,636	
Departmental		363,797	
Communal:			
Ordinary	7,966,773		
Extraordinary	24,353,632		
		32,320,405	
Paris		173,527	
		86,893,365=	3,475,734

IX.—STATEMENT showing the PROGRESS of the FONCIER TAX, and of the ANNUAL VALUE of REAL PROPERTY in *France*. (From D'Audiffret, Vol. I. p. 302, &c.)

	Principal.	Principal and Centimes additionnels.
	Francs.	Francs.
1791 to 1796	240,000,000	—
1797 . .	218,058,900	—
1800 . .	189,747,300	—
1805 to 1817	172,105,000	293,482,675
1818 .	172,703,394	—
1822 to 1830	154,681,351	—
1838 . . .	155,200,000	—
1840 . . .	155,500,000	—
1845 . . .	157,500,000	—
1847 . .	158,700,000	—
1849 . .	159,000,000	—
1850 . .	159,600,000	284,981,729
1851 . .	160,000,000	—
1867 . .	170,372,230	307,560,269

The reductions in assessment (*dégrèvements*) between 1791 and 1830, on the principal of the Foncier tax, amounted to 86,423,553 francs, of which, however, 3,590,000 francs were on account of allowances for forests not chargeable, &c., making the net relief to the contributories 82,833,553 francs. Since 1830 the general contingent has only varied by reason of losses or increases in the subject-matter of the tax. (D'Audiffret, p. 302.)

The revenue of real property in 1864 is estimated at 4,000,000,000 francs, or 160,000,000*l.*, by D'Audiffret, Tome IV. p. 61. The same authority states—

	Francs.	£.
Revenue of real property in 1821 at . . .	1,600,000,000	= 64,000,000
" " " *1851 about . . .	3,000,000,000	= 120,000,000
" " " 1864 about . . .	4,000,000,000	= 160,000,000

And he estimates the rate of the principal in 1821 as equal to one-tenth of the annual value of the property; and in 1851 to one-eighteenth.

X.—STATEMENT showing the PROPORTIONS borne at various Dates by LANDS and HOUSES respectively of the "Principal" of the FONCIER TAX in *France*.

	Lands. Property "non-bâties."		Houses. Property "bâties."		TOTAL.	
	Amount of "Principal."	Percentage on Total.	Amount of "Principal."	Percentage on Total.	Amount of "Principal."	Percentage.
	Francs.		Francs.		Francs.	
1837	123,000,000	79·3	32,194,000	20·7	155,199,000	100
1862	122,000,000	74·4	42,000,000	25·6	164,000,000	100
1867	123,000,000	72·3	47,000,000	27·7	170,000,000	100

* Other statistical authorities estimate the Annual Value of Real Property in 1850 at 105,756,000*l.*, which appears to be a more exact figure. (*Vide* Note to Statement VII. Part V.)

PRUSSIA.

*XI.—STATEMENT showing the amount of Imperial Taxation in *Prussia* in 1849, 1855, 1857, 1867, and 1869 (an Estimate only for the latter year), distinguishing in each year the Amount falling on Real Property from the remaining Taxation.

BELGIUM.

*XII.—STATEMENT showing the Amount of the Annual Imperial and Local Taxation and Receipts in *Belgium* at various dates, distinguishing the Amounts and Proportion of Taxation falling on Real Property.

XIII.—SUMMARY of the foregoing Statement, showing the Total Amounts of Taxation, Imperial and Local, and the Percentages falling on Real Property.

XIV.—STATEMENT showing the Proportions borne by Lands and Houses respectively of the Principal of the "Foncier Tax" in *Belgium* in 1843, 1862, and 1869.

HOLLAND.

*XV.—STATEMENT of the Annual Imperial and Local Taxation and other Revenue in *Holland*, distinguishing the Amount of Taxation falling on Real Property from the remaining Taxation.

XVI.—SUMMARY of the foregoing Statement, showing the Total Amounts of Taxation, Imperial and Local, and the Percentages falling on Real Property.

XVII.—STATEMENT comparing the Imperial Taxation in *Holland* in 1826, and at the present time.

XVIII.—STATEMENT of Additional Particulars respecting *Holland*, contained in Mr. Thurlow's Report.

RUSSIA.

*XIX.—STATEMENT of the Annual Imperial and Local Taxation and other Revenue in *Russia*, distinguishing the Amounts and Proportion of Taxation falling upon Real Property.

XX.—SUMMARY of the foregoing Statement, showing the Amounts of Taxation, Imperial and Local, and the Percentages falling upon Real Property.

AUSTRIA (exclusive of Hungary).

*XXI.—STATEMENT of the Annual Imperial and Local Taxation and other Revenue in *Austria* (exclusive of *Hungary*), showing the Amounts and Proportion of Taxation falling upon Real Property.

XXII.—SUMMARY of the foregoing Statement showing the Amounts of Taxation, Imperial and Local, and the Percentages falling upon Real Property.

*XXIII.—STATEMENT showing the Rate in the £. of Taxation upon House Property in *Vienna*.

* These Statements are principally based upon the Reports contained in Appendix B. of the Official Report, which is not republished in this volume. See above, pp. 47–49.

XXIV.—ACCOUNT of Provincial Revenues in *Austria* (omitting the Lombardo-Venetian Provinces and Hungary) in 1866.

[Summarised from the *Statistisches Jahrbuch* for 1867.]

XXV.—ACCOUNT of Provincial Expenditure in *Austria* (omitting the Lombardo-Venetian Provinces and Hungary) in 1866.

[Summarised from the *Statistisches Jahrbuch* for 1867.]

XXVI.—ACCOUNT of the Receipts of the Land Redemption Fund (Grundentlastungsfonde) in *Austria* (excluding Hungary and Lombardo-Venetia) in 1866.

[Summarised from the *Statistisches Jahrbuch* for 1867.]

XXVII.—ACCOUNT of the Receipts of the under-mentioned Communes, being the Principal Towns in *Austria*, in 1866.

[Summarised from the *Statistisches Jahrbuch* for 1867.]

XXVIII.—STATEMENT of the Expenditure of the under-mentioned Communes, being the principal Towns in *Austria*, in 1866.

[Summarised from the *Statistisches Jahrbuch* for 1867.]

HUNGARY.

XXIX.—STATEMENT of the Annual Imperial Taxation and other Receipts in *Hungary*, distinguishing the Amount and Proportion of Taxation falling upon Real Property.

[Summarised from Report to Count von Beust, Appendix B. p. 186 of the Official Report.]

XXX.—STATEMENT of Additions, for Local Purposes, to the Direct Taxes, including the Taxes on Real Property, in the Royal Town and Capital of Ofen in *Hungary*.

[These Twenty Statements relating to the Taxation of other European countries are here omitted. Their insertion would have added largely to the bulk and cost of the volume; and the principal facts which they show are collected in the succeeding Statements of Part V., and are considered in pp. 47–49 of the Report.]

PART V.

COMPARATIVE STATEMENTS showing in respect of various COUNTRIES the Amount of TAXATION, IMPERIAL and LOCAL; the Proportions falling on REAL PROPERTY; and other Particulars as to LOCAL TAXATION.

I.—STATEMENT comparing the Amounts of TAXATION, IMPERIAL and LOCAL, and the Proportions falling on REAL PROPERTY in various Countries at the latest Date for which Returns have been obtained.

COUNTRIES	TOTAL TAXATION.			TAXATION UPON REAL PROPERTY.					
				Imperial.		Local.		Total, Imperial and Local.	
	Imperial.	Local.	Total, Imperial and Local.	Amount.	Percentage of Imperial Taxation.	Amount.	Percentage of Local Taxation	Amount.	Percentage of entire Imperial and Local Taxation.
	£.	£.	£.	£.		£.		£.	
England . . .	49,527,001	20,586,000	70,113,001	7,050,337	14·23	16,223,000	78·81	23,273,337	33·19
Scotland . . .	9,084,989	2,000,000	11,084,989	643,482	7·08	1,500,000	75·00	2,143,482	19·33
Ireland . . .	6,782,554	2,567,000	9,349,554	463,665	6·84	2,284,000	88·88	2,747,665	29·39
The United Kingdom £.	65,394,544	25,153,000	90,547,544	8,157,484	12·47	20,007,000	79·54	28,164,484	31·11
France . . .	60,160,704	21,347,485	81,508,189	17,635,756	29·31	5,892,794	27·60	23,528,550	28·87
Russia . . .	42,877,699	5,678,967	48,556,666	5,093,185	11·88*	3,302,781	58·00	8,395,966	17·28
Prussia . . .	13,297,186	. .	. .	2,041,134	15·35	—	—	—	—
Holland . . .	5,504,696	1,648,979	7,153,674	1,206,269	21·91	235,872	14·26	1,442,141	20·16
Belgium . . .	4,846,200	1,596,817	6,443,017	1,784,300	36·82	272,617	17·07	2,056,917	31·92
Austria . . .	20,635,834	1,524,222	22,160,056	5,382,413	26·10	808,485	53·02	6,190,898	27·93
Hungary . . .	8,576,646	. .	. .	3,319,508	38·69	—	—	—	—

* *See* Notes to Russia, Part IV.

II.—STATEMENT comparing the Amount of IMPERIAL TAXES on REAL PROPERTY in various Countries at various Dates, and the Percentage of the same on the entire Imperial Taxation.

ENGLAND.			UNITED KINGDOM.			FRANCE.			BELGIUM.			PRUSSIA.			HOLLAND.		
Year.	Amount.	Percentage of Imperial Taxation.	Year.	Amount.	Percentage of Imperial Taxation.	Year.	Amount.	Percentage of Imperial Taxation.	Year.	Amount.	Percentage of Imperial Taxation.	Year.	Amount.	Percentage of Imperial Taxation.	Year.	Amount.	Percentage of Imperial Taxation.
	£.			£.			£.			£			£.			£.	
1826	5,596,709	11·85	1826	6,127,184	10·98	1817	13,971,589	50·56	1826	974,381	33·94	—	—	—	1826	889,153	29·31
1843	6,487,836	14·39	1843	7,170,540	13·24	1836	13,396,253	39·66	1840	1,222,057	37·11	1849	1,541,441	19·69	—	—	—
1851	5,773,763	12·98	1851	6,423,520	11·79	1850	14,457,093	37·04	1850	1,300,742	35·89	1855	1,510,906	18·25	—	—	—
1861-62	8,210,926	16·18	1861–62	9,660,608	14·81	1862	16,708,453	29·82	1860	1,576,939	34·69	1857	1,513,457	14·70	—	—	—
1868–69	7,050,337	14·23	1868–69	8,157,484	12·47	1867	17,635,756	29·31	1869	1,784,300	36·82	1867	2,041,134	15·35	1868	1,206,269	21·91
1868-69*a*	5,676,927	12·17	1868-69*a*	6,539,678	10·52	—	—	—	—	—	—	1869	2,613,900*	14·91	—	—	—

* The total amount of taxation is taken at 116,845,211 thalers, instead of 75,546,698 thalers, as in the Summary No. 1., p. 218, Appendix B. [of the Official Report]. To make a proper comparison with former years, the total taxation should include the revenue transferred to the North German Confederation in 1869, which amounts to 41,298,513 thalers. (*See* Note to above Summary.)

III.—STATEMENT comparing the Amount of LOCAL TAXES on REAL PROPERTY in the *United Kingdom, England, France,* and *Belgium,* at various Dates, and the Percentage of same on the entire LOCAL TAXATION.

ENGLAND.			UNITED KINGDOM.			FRANCE.			BELGIUM.		
Year.	Amount.	Percentage of Local Taxation.	Year.	Amount.	Percentage of Local Taxation.	Year.	Amount.	Per-centage of Local Taxation.	Year.	Amount.	Per-centage of Local Taxation.
	£.			£.			£.			£.	
1826	9,545,574	84·96	1826	10,785,268	83·58	—	—	—	—	—	—
1843	8,846,590	77·72	1843	10,729,603	77·15	1836	2,935,107	39·27	—	—	—
1851	9,916,489	79·64	1851	12,720,022	80·02	1850	4,103,161	34·70	—	—	—
1861-62	12,708,452	79·46	1861-62	15,541,898	80·34	1862	5,422,952	29·12	1860	191,093	16·93
1868	16,223,000	78·81	1868	20,007,000	79·54	1867	5,892,794	27·60	1869	272,617	17·07

IV.—STATEMENT comparing the Amount of IMPERIAL and LOCAL TAXES on REAL PROPERTY in the *United Kingdom, England, France,* and *Belgium,* at various Dates, and the Percentage of the same on the entire Taxation.

ENGLAND.			UNITED KINGDOM.			FRANCE.			BELGIUM.		
Year.	Amount.	Percentage of Entire Taxation.	Year.	Amount.	Percentage of Entire Taxation.	Year.	Amount.	Per-centage of Entire Taxation.	Year.	Amount.	Per-centage of Entire Taxation.
	£.			£.			£.			£.	
1826	15,142,283	25·91	1826	16,912,452	24·61	—	—	—	—	—	—
1843	15,334,426	27·16	1843	17,900,143	26·28	1836	16,331,360	39·59	—	—	—
1851	15,690,252	27·56	1851	19,143,542	27·20	1850	18,560,254	36·49	—	—	—
1861-62	20,919,378	31·35	1861-62	25,202,506	29·79	1862	22,131,405	29·63	1860	1,768,033	31·16
1868-69	23,273,337	33·19	1868-69	28,164,484	31·11	1867	23,528,550	28·87	1869	2,056,917	31·92
1868-69*a*	21,899,927	32·57	1868-69*a*	26,546,678	30·41	—	—	—	—	—	—

V.—STATEMENT comparing the INCREASE of TAXATION in various Countries between 1826 and 1868, distinguishing Taxation upon Real Property from the remaining Taxation; and showing the Amounts for Imperial and Local Taxes separately and together.

A.—IMPERIAL TAXES.

	A. Taxes upon Real Property.				B. Taxes not upon Real Property.				TOTAL IMPERIAL TAXES.			
	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.
	£.	£.	£.		£.	£.	£.		£.	£.	£.	
England	5,596,709	7,050,337	1,453,628	25·97	41,602,265	42,476,664	874,399	2·10	47,198,974	49,527,001	2,328,027	4·93
The United Kingdom .	6,127,184	8,157,484	2,030,300	33·13	49,698,019	57,237,060	7,539,041	15·17	55,825,203	65,394,544	9,569,341	17·14
	(1836.)	(1867.)			(1836.)	(1867.)			(1836.)	(1867.)		
France	13,396,263	17,635,756	4,239,503	31·64	20,376,015	42,524,948	22,148,933	108·70	33,772,268	60,160,704	26,388,436	78·14
	(1826.)	(1869.)			(1826.)	(1869.)			(1826.)	(1869.)		
Belgium	974,381	1,784,300	809,919	83·06	1,896,460	3,061,900	1,165,440	61·44	2,870,841	4,846,200	1,975,359	68·82
Holland	889,153	1,206,269	317,116	35·66	2,145,292	4,298,426	2,153,134	100·37	3,034,445	5,504,695	2,470,250	81·67
	(1849.)	(1867.)			(1849.)	(1867.)			(1849.)	(1867.)		
Prussia	1,541,441	2,041,134	499,693	32·38	6,288,842	11,256,052	4,967,210	79·00	7,830,283	13,297,186	5,466,903	69·81

B.—LOCAL TAXES.

	A. Taxes upon Real Property.				B. Taxes not upon Real Property.				TOTAL LOCAL TAXES.			
	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.
	£.	£.	£.		£.	£.	£.		£.	£.	£.	
England	9,545,574	16,223,000	6,677,426	69·91	1,690,138	4,363,000	2,672,862	158·11	11,235,712	20,586,000	9,350,288	83·22
The United Kingdom .	10,785,268	20,007,000	9,221,732	85·50	2,117,775	5,146,000	3,028,225	143·03	12,903,043	25,153,000	12,249,957	94·93
	(1836.)	(1867.)			(1836.)	(1867.)			(1836.)	(1867.)		
France	2,935,107	5,892,794	2,957,687	100·75	4,539,333	15,454,691	10,915,358	240·47	7,474,440	21,347,485	13,873,045	185·62

	A. Taxes upon Real Property.				B. Taxes not upon Real Property.				Total Imperial and Local Taxes.			
	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.	Amount in 1826.	Amount in 1868.	Increase in 1868 over 1826.	Per-centage of Increase on Amount in 1826.
	£.	£.	£.		£.	£.	£.		£.	£.	£.	
England . . .	15,142,283	23,273,337	8,131,054	53·70	43,292,403	46,839,664	3,547,261	8·19	58,434,686	70,113,001	11,678,315	19·18
The United Kingdom .	16,912,452	28,164,484	11,252,032	66·53	51,815,794	62,383,060	10,567,266	20·39	68,728,246	90,547,544	21,819,298	31·73
France	(1836.) 16,331,360	(1867.) 23,528,550	7,197,190	44·07	(1836.) 24,915,348	(1867.) 57,979,639	33,064,291	132·71	(1836.) 41,246,708	(1867.) 81,508,189	40,261,481	97·61

VI.—STATEMENT comparing the Ratio of the Amount of Imperial and Local Taxation on Real Property to the Annual Value of such Property in the United Kingdom, in *England, Scotland,* and *Ireland* separately, and in *France, Belgium,* and *Holland,* at the latest Date for which Returns are obtained.

	Annual Value of Real Property.	Amount of Taxation on Real Property, 1868–69.	Rate per £. of Taxation on Real Property.	Amount of Taxation on Real Property, 1868–69*a*.	Rate per £. of Taxation on Real Property.
	£.	£.	s. d.	£.	s. d.
England	143,872,000	23,273,337	3 3	21,899,927	3 0¼
Scotland	17,525,000	2,143,482	2 6	1,993,153	2 3¼
Ireland	14,073,000	2,747,665	3 11	2,653,598	3 9¼
The United Kingdom £.	175,470,000	28,164,484	3 2¼	26,546,678	3 0¼
France	160,000,000	23,528,000	2 11¼	—	—
Belgium	11,400,000*	2,057,000	3 7¼	—	—
Holland	6,159,000*	1,442,141	4 8¼	—	—

* Net Taxable Revenue only.

VII.—STATEMENT showing the Increase or Decrease of the Ratio of the Aggregate Amount of Imperial and Local TAXATION on REAL PROPERTY to the Annual Value of such Property in the United Kingdom, in *England*, *Scotland*, and *Ireland* separately, and in *France* and *Belgium*, between 1826 and 1868.

ENGLAND.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation.
	£.	£.	s. d.
1826	67,553,000*	15,142,283	4 6
1843	86,803,000	15,334,426	3 7
1851	94,810,000	15,690,252	3 4
1861-62	120,124,000	20,919,378	3 6
1868-69	143,872,000	23,273,337	3 2¾
1868-69*a*	,,	21,899,927	3 0½

SCOTLAND.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation.
	£.	£.	s. d.
1826		877,089	—
1843	9,482,000	998,912	2 1¼
1851	10,720,000	1,176,578	2 2
1861-62	15,128,000	1,829,314	2 5
1868-69	17,561,000	2,143,482	2 5¼
1868-69*a*	,,	1,993,153	2 3¼

IRELAND.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation.
	£.	£.	s. d.
1826		893,080	—
1843		1,566,805	—
1851	11,768,000†	2,276,712	3 10¼
1861-62	13,399,000	2,451,814	3 8
1868-69	14,082,000	2,747,665	3 10¾
1868-69*a*	,,	2,653,698	3 9¼

UNITED KINGDOM.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation.
	£.	£.	s. d.
1826		16,912,452	—
1843		17,900,143	—
1851	117,298,000‡	19,143,542	3 3¼
1861-62	148,651,000	25,202,506	3 4¾
1868-69	175,516,000	28,164,484	3 2¾
1868-69*a*	,,	26,546,678	3 0¾

FRANCE.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation.
	£.	£.	s. d.
—	—	—	—
1836	85,212,000◊	16,331,360	3 10
1850	105,756,000‖	13,560,254	3 6
1862	141,720,000	22,131,405	3 1½
1867	160,000,000	23,528,550	2 11¼
—	—	—	—

BELGIUM.

Year.	Annual Value of Real Property.	Amount of Taxation on Real Property.	Rate per £. of Taxation on Real Property.
	£.	£.	s. d.
—	—	—	—
1843	6,277,280	—	—
—	—	—	—
1860	6,645,800¶	1,768,033	5 4
1869	11,400,000¶	2,056,917	3 7½
—	—	—	—

* Value in 1815, plus part of the increase between that date and 1843, in the proportion of the number of years from 1815 *to* 1826 to the whole period.

† 1854.

‡ Includes Ireland for 1854.

◊ Value in 1821, plus part of the increase between that date and 1851, in the proportion of the number of years between that date and 1836 to the whole period.

‖ This sum is less than the estimate given for 1850 by M. d'Audiffret (*vide* Statement IX. Part IV.), viz. "about 120,000,000*l*.," but it is that which is stated by other French financial authorities, who also give the figure for 1862, which is not given by M. d'Audiffret. As M. d'Audiffret's figure does not profess to be more than an approximate estimate, it has been thought better to follow this, which appears to be the more exact statement.

¶ The increase between 1860 and 1869 is evidently greater than it is likely to have been, but both figures are official. The figure of 1860 is probably too little, the great augmentation in 1869 being due to a new valuation.

VIII.—STATEMENT comparing the Mutual Proportions of the Annual Value of LANDS, HOUSES, and other PROPERTY respectively assessed under Schedule A. of the Income Tax in *England* at various Dates, with the Proportions borne by Lands and Houses respectively of the Principal of the Foncier Tax in *France* and *Belgium*.

		Lands.	Houses.	Other Property.	
ENGLAND	1803	75·00	15·62	9·38	100
	1814	69·28	27·84	2·88	100
	1843	49·10	41·44	9·46	100
	1850	45·46	41·45	13·09	100
	1860	38·36	43·52	18·12	100
	1868	33·20	47·27	19·53*	100

		Lands.	Houses.	Other Property.	
FRANCE	1837	79·3	20·7	. .	100
	1862	74·4	25 6	. .	100
	1867	72·3	27·7	. .	100
BELGIUM	1843	70·5	29·5	. .	100
	1862	66·3	33·7	. .	100
	1869	66·2	33·8	. .	100

* Including "other property" transferred to Schedule D., but previously included under Schedule A.

IX.—ESTIMATE of the IMPERIAL TAXATION falling upon LAND, exclusive of other Real Property, in *France*, *Prussia*, and other Countries.

	Francs.	Sterling. £.
FRANCE (1867).		
Principal of Foncier Tax on Property "non-bâties"	123,000,000	4,920,000
Estimated Share of Registration and Stamp Duties falling on Real Property, say two-thirds*	152,000,000	6,080,000
Ditto Tax on Main-morte Property, say two-thirds*	2,362,000	94,000
	277,362,000	11,094,000
	Thalers.	**Sterling. £.**
PRUSSIA† (1867).		
Amount of Land Tax	10,095,939	1,514,000
	Francs.	**Sterling. £.**
BELGIUM.		
6·70 per cent of "Revenu imposable" of Property "non-bâties" (*see* Appendix B., Belgium, p. 184)	12,600,000	504,000
Estimated Share of Registration and Stamp Duties falling on Real Property, say one-half	12,500,000	500,000
	25,100,000	1,004,000
	Florins.	**Sterling. £.**
HOLLAND.		
Land Tax on "Cultivated" Lands	3,547,000	295,600
Estimated Share of Transfer, Probate, and Legacy, say one-half	2,194,000	183,000
	5,741,000	478,600
	Roubles.	**Sterling. £.**
RUSSIA.		
Land Tax paid by Crown Peasants	36,136,000	4,818,000
	Florins.	**Sterling. £.**
AUSTRIA† (exclusive of HUNGARY).		
Land Tax	36,410,000	3,034,000
Two-thirds of Share of Income Tax falling on Real Property (two-thirds being proportion of Land Tax to total Land Tax and Buildings Tax)	7,000,000	583,000
	43,410,000	3,617,000
	Florins.	**Sterling. £.**
HUNGARY.†		
Land Tax	34,642,000	2,771,000

* No direct information has been obtained as to the real value of lands and houses respectively in France, but the estimate here given is believed to be very near the mark. In England, where the population has doubled during the last fifty years, the valuation of land is still a third of Schedule A.; and in France the population in the same time has increased less than a fourth. In France, therefore, there can neither have been the same demand for new houses, nor can the monopoly value of house property have increased as in England. It is probable, again, that although the cadastral valuation now diverges widely from the real one, it corresponded more closely at the beginning; and in 1836, when we first have an account, the property "non-bâties" bore about three-fourths of the principal of the Foncier tax. It now bears about two-thirds, which thus seems to be a safe proportion to take for the distribution of the other burdens falling upon real property.

† In the case of the countries thus distinguished, it is probable that a small part of the tax described as "land tax" falls upon buildings and other real property as well as land, but it is not known how much. Judging from a comparison with adjacent countries, the deduction that should here be made in this account would not affect materially the computation in the following Statement.

X.—ESTIMATE of the IMPERIAL TAXATION falling upon HOUSES, exclusive of other Real Property in *France, Prussia,* and other Countries.

	Francs.	Sterling. £.
FRANCE.		
Principal of Foncier Tax on Property "bâties"	47,000,000	1,880,000
Estimated Share of Registration and Stamp Duties falling on Real Property, say one-third *	76,000,000	3,040,000
Ditto Tax on Main-morte Property, say one-third *	1,181,000	47,240
Amount of Rate on Buildings (Contribution des portes et fenêtres)	37,456,000	1,498,240
	161,637,000	6,465,480
PRUSSIA.†	Thalers.	Sterling. £.
Amount of House Tax	3,511,000†	526,650
	3,511,000†	526,650†
BELGIUM.	Francs.	Sterling. £.
6·70 per cent. of "Revenu imposable" of Property "bâties" (*see* Appendix B., Belgium, p. 184)	6,202,000	248,080
Estimated Share of Registration and Stamp Duties falling on Real Property, say one-half	12,500,000	500,000
	18,702,000	748,080
HOLLAND.	Florins.	Sterling. £.
Land Tax on "Non-Cultivated" Lands	6,540,000	545,000
Estimated Share of Transfer, Probate, and Legacy, say one-half	2,194,000	183,000
	8,734,000	728,000
RUSSIA.	Roubles.	Sterling. £.
Taxes on Real Property in Towns	2,062,840	275,045
	2,062,840	275,045
AUSTRIA† (exclusive of HUNGARY).	Florins.	Sterling. £.
Buildings Tax	17,776,000	1,481,000
One-third of Share of Income Tax falling on Real Property (being Proportion of Buildings Tax to total Land Tax and Buildings Tax)	3,400,000	283,000
	21,176,000†	1,764,000†
HUNGARY.†	Florins.	Sterling. £.
House Tax and House Classes Tax	6,851,000	548,000
	6,851,000	548,000

* *See* Note * to previous Statement.

† Probably, in addition, some portion of the Land Tax falls upon house property, but the information obtained does not show how much. *See* note † to previous Statement.

XI.—SUMMARY showing in Parallel Columns (1) the Total Amount of IMPERIAL TAXATION in various Countries; (2) The Amounts of such TAXATION falling on REAL PROPERTY, and its Proportion to the TOTAL IMPERIAL TAXATION; and (3) The Amounts of such TAXATION falling on LAND and HOUSES respectively, and their Proportion to the TOTAL IMPERIAL TAXATION. (Summarised from Statements XIV. and XV. Part III. and from Statements IX. and X. of this Part, and other preceding Statements.)

	Total Imperial Taxation.	Imperial Taxation falling upon Real Property.		Share of Imperial Taxation on Real Property falling upon Land only.		Share of Imperial Taxation on Real Property falling upon Houses only.	
		Amount.	Percentage of Total Imperial Taxation.	Amount.	Percentage of Total Imperial Taxation.	Amount.	Percentage of Total Imperial Taxation.
	£.	£.		£.		£.	
England . .	49,527,000	7,050,337	14·23	2,838,432	5·73	4,199,320	8·48
United Kingdom	65,394,544	8,157,484	12·47	3,452,468	5·28	4,688,227	7·17
France . .	60,160,000	17,635,000	29·31	11,094,000	18·43	6,465,480	10·75
Prussia * . .	13,297,000	2,041,000	15·35	1,514,000	11·39	526,650	3·96
Belgium . .	4,846,000	1,784,000	36·82	1,004,000	20·72	748,080	15·44
Holland . .	5,504,000	1,206,000	21·91	478,600	8·68	728,000	13·23
Russia † . .	42,878,000	5,093,000	11·88	4,818,000	11·21	275,045	0·63
Austria * . .	20,636,000	5,382,000	26·10	3,617,000	17·54	1,764,000	8·55
Hungary* . .	8,576,000	3,319,000	38·69	2,771,000	32·30	548,000	6·39

* *See* Note † to Statement IX.

† *See* Notes to Russia, Part IV.

CORRESPONDENCE ON THE FOREGOING REPORT.

On the 25th of April, 1871, Mr. GOSCHEN received the following letter from Mr. JULIAN GOLDSMID, M.P.

49, GROSVENOR STREET, 24*th April*, 1871.

DEAR MR. GOSCHEN,

Before the papers on Local Taxation appeared, I had the pleasure of having some conversation with you on the subject of your proposed Bill. When I made various observations on different points which occurred to me, you asked me to wait until I had seen your Returns. Now that I have done so, and have been able to go through them carefully, I venture to make a few observations upon some of the statements they contain.

The form of the Report has led many to believe what I know you did not intend, viz. that the total Direct Taxation in 1868-69 on Real Property, whether for Imperial or for Local Purposes, being, as given in the Tables (p. 130), 23,270,000*l.*, the whole of the remainder, viz. 46,000,000*l.*, is raised from Personal Property. Now this is obviously not the case, nor do the words used actually carry it; but it has been thought that the expression, "the total not so directly raised," *i. e.* not directly raised from Real Property, meant the total raised from Personal Property. Of course all taxes on consumption, or in fact all indirect taxes properly so called (Excise, Customs, &c.), are paid alike by persons who derive their income from—

1. Real Property.
2. Invested or Funded Property.
3. Personal and Professional Exertions.

I maintain that the only way to ascertain the relative proportions of this large sum, which would fall on those three kinds of income, is by ascertaining, at least roughly, what the money value of the two first is, and what is the cash result of the last.

Moreover, speaking generally, it must be impossible to make a fair comparison between the taxation on Real and Personal Property unless we have some estimate of their relative proportions. No attempt is made in the Report to estimate the value of Personal Property, and, therefore, the *first element* of comparison is wanting.

There is another fundamental error which appears to me to run through the whole Report, and that is, that it is assumed that all charges which have hitherto been borne by Real Property can still fairly be imposed upon it,

whereas the contention is, that such charges as those for Police, Poor, Lunatics, and Highways, ought to be paid by owners of all kinds of property, as they are for the benefit of all persons. No attempt is made to meet this.

I may add that no comparison between the taxation now falling on Real and Personal Property, as against what fell upon it in years past, can be either fair or accurate unless you give at the same time what the annual increment in the value of the two kinds of property is. Now, according to a statement made some years ago by Lord Overstone, the annual increase in the value of Funded Property in England is over 150,000,000*l.*, whereas the increase in value of Real Property in the last fifty-four years from 1814 to 1868 has been (see p. 87) only from 53,500,000*l.* to 143,870,000*l.*, making an average annual increase of only about 16,000,000*l.*, and showing, therefore, that there is annually added to the *Personal* Property of England more than the total value of all the *Real* Property in the country.

Another fact must here be remembered, and that is, that, whereas originally in England, as in all other countries, there was only one kind of Property, viz. Real, which therefore contributed the total of taxation, other than that raised upon articles of consumption, there has gradually risen up by its side an enormous mass of Funded, that is, Personal Property, which has never been reached for the purposes of taxation except by the Income Tax, and by that portion of general taxation which falls on its owners as occupiers of houses, but which of course falls equally upon those who derive their income from Real Property, because they also must have some local habitation, and which therefore may, on one side as on the other, be left out of the discussion.

Now, notwithstanding this entire change, the percentage of Imperial and Local Taxation (see p. 131) paid by Real Property has increased from 25·91 per cent. in 1826 to 32·57 in 1869, and the whole of the remainder, even if it were, as it is not, raised on the owners of Personal Property, has decreased in proportion, though the relative value of the two kinds of property has enormously changed to the disadvantage of the former.

While on this subject, I will also say that, apart from the above figures, the argument that land is less heavily taxed than before because the value of house property has increased in a far greater ratio than that of land may be correct, but certainly does not conclude the case in favour of the present system, because it is neither shown—

1. That it was not too heavily taxed before. Nor

2. That, even if it was not too heavily taxed before, it is not too heavily taxed now in consequence of the creation of other kinds of property above referred to. Nor

3. That, as, admittedly, taxation in other respects has been reduced, it ought not to be also reduced upon land.

It is also to be observed that the comparison of the amount of taxation upon Real Property in England with that upon the same kind of property in France (pp. 36 and 37) and other countries (pp. 38 and 39) cannot be of any practical importance unless the relative increase in the different countries, not only in the value of the Real Property, but also of the Personal Property, is given. Though it is well known that the ratio of increase in England has been much higher than that in France, yet it may also be remarked that the result of comparison, even as stated in the Tables, appears to be (p. 39 of Report), that, "as regards the aggregate increase of taxation on Real Property, the ratio of increase has been much greater in the United Kingdom than in France;

though, as a final result, the total burdens on Real Property in England, tested by the rate in the £., are very slightly heavier in England than in France."

To proceed from the general question to a point much dilated on in the Report, *i. e.* the relative taxation on the two kinds of Real Property—land and houses.

It is contended in the Report that houses are more taxed than land in regard to all local rates. Now this may be true, but it does not follow that it is unfair, because a much greater number of owners of property, both Real and Personal, must be reached, and be reached equally by taxation falling on houses, as, whatever the source of their income is, they must all live somewhere.

Moreover, it is to be remembered that a great cause of the increase of Local Rates on houses has been for the purpose of water supply and drainage, which, it is obvious, has been rendered necessary by the great aggregation of houses in particular localities, which must be only for their benefit, and not for that of the owners of land, taken from an agricultural point of view.

Again, it may be true that houses are unfairly taxed in comparison with land, but it does not at all follow that they are not both unfairly taxed when compared with Personal Property. And if that is so, the only conclusion is that while *both* are badly off, houses are the worse off of the two. To take figures. If the relative value of houses and land, as compared with Personal Property, be as 1 to 2, then, even admitting that all that is put down in the Tables to property other than Real is to be raised from Personal Property, the summary of the results of the taxation given at p. 121, as between Real and other than Real Property would not be unfair; but if it is as 1 to 3, 4, or 5, then it would be unfair, and the relative proportions borne by land and houses *inter se* would not affect the general question.

But in consequence of the assumption (p. 31) given in the words, "it has been conclusively proved that a great proportion of the Rates, especially in towns, does not fall on the owner, but is paid by the occupier, *i. e.* the consumer of houses," a proposition of the Bill, founded on the Local Taxation Papers, is that in future half all the Local Rates should be borne by the landlord, and half only by the tenant. This brings me to the question as it affects landlord and tenant.

Now one of two things must exist at the present moment:

1. (As I believe to be the case) Either the landlord now obtains less rent, and therefore less interest for his money in consequence of the occupier undertaking to pay all Local Rates. Or

2. (As is asserted by many) The landlord does not allow the difference, and therefore the tenant bears the Local Taxation.

In either case the result of the proposed change appears to me to be both injurious and unfair; for under

No. 1, as, practically, it would be of no benefit to the tenant, it would be disturbing the existing relations between him and his landlord, and exciting hopes destined not to be realised without the least compensating advantage to either. Or under

No. 2, it would be benefiting the occupier at the expense of his landlord, and unfairly taxing the landlord by throwing an additional burden upon him, a burden which, not being raised on any other kind of property, could only be looked upon as an additional Income Tax on land.

And this view is confirmed by the fact that it is even proposed in the Bill that the Act should override any future private agreement between landlord

and tenant, as to the latter bearing the Local Rates, that is, they are to be deducted from the rent in the same way as Income Tax.

Consequently, this proposal appears to me to be unmistakably bad and wrong, and would, I think, greatly tend to do what Mr. Bright has always so strongly deprecated, viz. more and more throw the possession of land into very few hands.

In conclusion, I may say that the proper method of proceeding appears to me to be the following:—Ascertain in the first place the total value of the Real Property, and also of the Personal Property of the country. Then calculate the income derived from these two classes of property, and also the incomes derived from the third source, viz. Personal Exertions of whatever kind, which ought always I think to be taxed, if possible, more lightly than the other two. Having done this, see what the present incidence of taxation is upon these three kinds of income. Then settle what proportions of taxation these three kinds of income ought to bear, and having taken out of the calculation that expenditure which is purely for the benefit of a locality, see whether the present incidence of taxation is in accordance with the ratio you have laid down. If it is not, endeavour to redress it in favour of the side against which the balance inclines. But do not draw general conclusions from such one-sided sets of figures as those given in the Papers in which the fourth element of comparison, viz. the amount of the Personal Property of the country, is wanting.

You will excuse my plain speaking; but I think you will agree with me that it is desirable, upon a matter of such importance to the country, that opinions should be clearly expressed. For many hold, more and more strongly, that, apart from the indirect taxes they may pay, there can be no reason why those who derive large incomes from Personal Property, should not pay something more than Income Tax towards the national burdens.

I may further add that, as an owner both of land and of personal property, if, as I fully believe it will be found, the balance has to be redressed against the latter, I personally shall contribute more than I do now to the national exchequer, and, therefore, my argument is based upon conviction and not on interest.

I am, yours very truly,

(Signed) JULIAN GOLDSMID.

The Right Hon. G. J. GOSCHEN, M.P., &c. &c.

In June, 1872, Mr. GOSCHEN replied to Mr. GOLDSMID as follows:—

June 1872.

DEAR MR. GOLDSMID,

As you propose to publish the letter which you wrote to me last year on the subject of my Report upon Local Taxation and of the Bill founded thereon—a course to which I can have no possible objection—I should wish to make a few observations in reply, not upon the questions of general policy which you raise, but with regard to the errors which you attribute to my Report.

You complain, in the first place, of that Report as having failed to deal with several subjects with which it ought to have dealt. You say: "There is a fundamental error which appears to me to run through the whole Report, and that is, that it is assumed that all charges which have hitherto been borne by Real Property can still fairly be imposed upon it, whereas the contention is, that such charges as those for Police, Poor, Lunatics, and Highways, ought to be paid by owners of all kinds of property, as they are for the benefit of all persons. No attempt is made to meet this." To this I reply that no assumption of the kind is made, and that, if there is no attempt to meet the contention in question, the reason is that no discussions whatever are raised in the Report as to the true theory of taxation. My Report was an inquiry into facts; it is historical and statistical; it groups the accounts of local expenditure under certain heads; it distinguishes the various kinds of local burdens, analysing the amounts which they severally involve. But it was not within my province in that Report either to lay down what I myself considered to be equitable modes of taxation or to comment upon the economical theories of others. It would not have been right for me to have made use of the occasion to expound and defend my own views of Local Taxation, and therefore it was clearly not my duty to remove the objections to the present system which others have expressed. I must therefore respectfully protest against your first assigning to me, in your own thought, duties which were excluded by the limits of the inquiry, and then blaming me for their non-performance.

Your main objection to my Report is one which has also been strongly urged in other quarters. You say:—

"The form of the Report has led many to believe what I know you did not intend, viz. that the total direct taxation in 1868-69 on Real Property, whether for Imperial or for Local purposes, being, as given in the Tables (p. 130), 23,270,000*l.*, the whole of the remainder, viz. 46,000,000*l.*, is raised from Personal Property. Now this is obviously not the case, nor do the words used actually carry it; but it has been thought that the expression, 'the total not so directly raised,' *i.e.* not directly raised from Real Property, meant the total raised from Personal Property."

You only do me justice in stating that the words used do not actually carry such an impression. I should add that not a single phrase in the Report, by the most forced interpretation, could lead to such an idea, although in the recent debate in the House of Commons two honourable members alleged that the Tables in question were intended to create that belief. No charge could be more absurd. The distinction drawn is between taxes falling on Real Property and all other taxes. The two classes are, "Taxes falling on Real Property," and "Taxes not falling on Real Property." Seeing that "Customs" and "Excise" are ranged conspicuously under the latter head, I cannot understand how any one could imagine that it was my object, by means of these Tables, to create a false notion of the taxes falling upon Real Property and Personal Property respectively. "Taxes on Personal Property" are not mentioned at all. Part III. of Appendix A., which contains the obnoxious Tables, is headed thus:—

"Statements of the Imperial and Local Taxation and Receipts in the United Kingdom, and in England, Scotland, and Ireland separately, distinguishing in each country and for the whole kingdom, the Amount of Taxation falling upon Real Property from the remaining Taxation; with Additional Statements estimating the Amount and Proportion of the whole Burden borne by Lands and Houses respectively."

You do not yourself endorse the charge to which I have been alluding, but you complain that I omitted to make a comparison between the taxation on

Real Property and the taxation on Personal Property. At the same time, you say yourself that it is impossible to make a fair comparison between the two, unless we have some estimate of their relative proportions, and you continue—

"No attempt is made in the Report to estimate the value of Personal Property, and, therefore, the *first element* of comparison is wanting."

You have hit precisely the reason why I did not make the comparison, the omission of which has led to more complaint than any other point connected with my Report. I had no trustworthy estimate of the present value of Personal Property, nor do I place any confidence whatever in any of the guesses which have been made as to its amount. My own figures are, without exception, based on official returns, English and foreign; my Tables are, with rare exceptions, analyses of maximum amounts, themselves derived from official sources, and, in the few cases where estimates have been made, they have been formed from analogous sums, which confined within narrow limits any possible miscalculations in those estimates. But in making any estimate either of the present value of Personal Property, or of its annual increment in previous years, we are entirely at sea. No agreement exists even as to the definition of Personal Property. When Personal Property is alleged to give an annual value of upwards of 700,000,000*l.*, and Real Property is said to be less than one-seventh of the whole property of the country, while it bears the whole burden of Local Taxation, the egregious blunder is made that in the 700,000,000*l.*—mere guess as it is—which is stated to represent the annual value of Personal Property, are included the wages of the working classes, which are in no sense Personal Property at all. Speculative statistics of this nature, interesting as they undoubtedly are from a theoretical point of view and as preliminaries to more accurate investigation, would have been out of place in an official tabulation of recorded materials. Let me add that experience has shown the extraordinary difficulty of obtaining so much as an approximate estimate of the value of Personal Property even where a regular and official organization has been employed for the purpose. The Personal Property Tax in the State of New York has proved an admitted failure. It is asserted that the amount assessed to it is no criterion whatever of the true value of the Personal Property in that State. There, however, it does, no doubt, supply a minimum estimate. In the United Kingdom we have neither a minimum nor a maximum to form a starting-point for any calculation.

But, I understand you to object to the comparison which I have exhibited between taxes on Real Property and all remaining taxation, on account of the omission of a comparison which I contend to be impossible, between taxes on Real Property and taxes on Personal Property. Surely, such an objection is unfounded. What I have done is this: no aggregate statement of the total amount of the charges falling upon Real Property, so far as I have been able to ascertain, had been made. To fix this amount, it was necessary for me to extract from the local taxation and income of the country all the Imperial and Local Revenue which is derived from Real Property. Most of the Tables in Part III. Appendix A. of the Report represent portions of this process, and are, as I contend, full of interest in themselves, apart from any application of them to the purposes of comparison. I was also anxious to ascertain the proportion of the total Imperial and Local Taxation borne by the aggregate of Real Property which falls upon "Lands" and "Houses" respectively. This examination necessitated further Tables; but I venture to think that, without any reference to their bearing upon disputed points—such as the Land question and Local Taxation—the analyses of Imperial and Local Taxation in this country, grouped as they are in a new form and facilitating, in conjunction with the

Foreign Tables of Part V., the comparative study of the amounts derived from the various sources of taxation in a large number of European States, cannot but possess considerable intrinsic interest for a great many readers.

When I had arrived at the amount which Real Property contributes towards the aggregate of Imperial and Local Taxation, can it be argued that I was wrong in bringing into prominent relief, not only the actual burden borne by Real Property, but also the percentage of the total taxation which that burden represents, or in comparing that percentage with the percentages contributed by the same class of property at former periods and in other countries? This comparison, surely, is interesting and instructive, notwithstanding the inevitable absence of a similar statement with regard to Personal Property. My Report founds no argument, one way or the other, on the proportion of the total taxation which Real Property in this country has been found to bear at the present or in past times. In your letter you parry arguments which I have not advanced. You state that—

"The argument that land is less heavily taxed than before because the value of house property has increased in a far greater ratio than that of land may be correct, but certainly does not conclude the case in favour of the present system."

I have not alleged that it does. You further state that it does not so conclude the case, "because it is neither shown —

"1. That land was not too heavily taxed before. Nor

"2. That, even if it was not too heavily taxed before, it is not too heavily taxed now in consequence of the creation of other kinds of property above referred to. Nor

"3. That, as, admittedly, taxation in other respects has been reduced, it ought not to be also reduced upon land."

I have not attempted in the Report to deal with any one of these three points. Whether any class of property is or has been too heavily taxed, and whether burdens upon lands ought to be reduced in the same proportion as other kinds of taxation—these are questions of policy, and with questions of policy the nature of my inquiry did not permit me to deal. So, again, you observe later on:—

"The comparison of the amount of taxation upon Real Property in England with that upon the same kind of property in France (pp. 36 and 37) and other countries (pp. 38 and 39) cannot be of any practical importance unless the relative increase in the different countries, not only in the value of the Real Property, but also of the Personal Property, is given."

Here also you are objecting to my having stated matter which is of solid interest in itself, because I have been unable to state certain other circumstances. Your remark is so far most just that, before arguing from the results of the comparisons given, such other circumstances must be considered; but my Report does not so argue. It simply states facts. They bear upon the important question of the aggregate and relative burdens upon lands and upon other kinds of Real Property. In stating them, I have withheld no materials which were at my command. Everyone is perfectly at liberty to draw such conclusions from the figures given as he chooses, or to bring to the front such counteracting circumstances or arguments as his own knowledge or opinions may supply. I fully admit that you are entitled to quote the great increase of Personal Property in England, and you are quite right in saying that I myself have stated in the Report (p. 39) that, as regards the aggregate increase of

taxation upon Real Property, the ratio of increase has been much greater in England than in France. But let me say in conclusion, upon this part of your letter, that, as in the Report I was silent as to the inferences to be drawn with regard to any readjustment of burdens, so, if I am silent now with regard to the conclusions which you yourself have drawn, you must not consider that I necessarily agree with them. There can be no more difficult or complicated question than that which is involved in determining the equitable proportion of taxation which Real Property ought to bear as compared either with Personal Property or with the consuming classes. This is not a question of statistics only, it is a political as much as an economical question.

With regard to your observations as to the relative taxation falling upon "Lands" and "Houses," you say that "it is contended in the Report that houses are more taxed than land in regard to all local rates;" and you add, "this may be true, but it does not follow that it is unfair." You further proceed to point attention to a cause of the increase of local rates upon houses, viz. the expenditure for the purpose of water supply and drainage, which, you justly say, can only be for the benefit of the houses, "and not for that of the owners of land, taken from an agricultural point of view." And, thirdly, you say that "it may be true that houses are unfairly taxed in comparison with land, but it does not at all follow that they are not both unfairly taxed when compared with Personal Property.

With respect to the second of these points, viz. that the outlay in towns is for purposes some of which may be regarded as remunerative, I have myself drawn attention to that fact distinctly and clearly in my Report; and I may here remark, in passing, that among "urban" rates I have nowhere included the so-called "gas rate" or "water rate," which may happen in a few places to be levied by a public body, as in Manchester by the corporation. A portion of the outlay from "urban" rates is, undoubtedly, remunerative, although rates levied in the East End of London for costly works, constructed in other parts of the metropolis, and greatly improving the permanent value of property, are not necessarily remunerative to those who pay them. But I have certainly contended, on the strength of the figures in my Report, that urban ratepayers have a prior claim to relief, as compared with the owners of agricultural land. I object entirely to a theory which runs through the whole of the latter portion of your letter, that local—or, indeed, any—taxation should be adjusted by a "rule-of-three sum." You continually repeat the word "unfair," as if there were a certain ascertained equality of taxation which ought to be acted upon. Under the influence, apparently, of this view, you seem to disregard entirely what I have called "hereditary burdens." It has been correctly held as an axiom that rates on lands constitute a kind of rent-charge upon those lands for the benefit of the public. As Mr. Mill says of local taxes on landed property, "as much of these burdens as is of old standing ought to be regarded as a prescriptive deduction or reservation for public purposes of a portion of the rent." You, however, ignore these hereditary burdens altogether, and, as I understand you, would propose to make an entirely fresh start: to ascertain, in the first place, the total value of all kinds of income; "having done this, to see what is the present incidence of taxation upon these three kinds of income;" "then to settle what proportions of taxation these three kinds of income ought to bear;" and, finally, "having taken out of the calculation that expenditure which is purely for the benefit of a locality, to see whether the present incidence of taxation is in accordance with the ratio you have laid down." Your plan includes the relief of the owners of lands from burdens which they have borne for centuries, which have entered into the selling value of those lands, and have been taken into account in every transaction connected with them, and to

divide these burdens, as you say, "according to a ratio" amongst all kinds of incomes, not excepting those which are derived "from personal exertions of whatever kind." I am not arguing whether this is the right mode of proceeding or not, but I conceive that it is a consequence necessarily involved in your proposal. For my own part, as I have shown in my Report, and in other public utterances, upon the subject of local taxation, I draw the broadest distinctions between old burdens and new burdens. As regards either new burdens, or the increase of old burdens, it is perfectly right to raise the issue whether the expenditure which they are intended to meet ought or ought not to be provided for exclusively from the old sources: but I may be allowed to express the earnest hope that in the measures which may be required to redress the grievances springing from increased local taxation, the opportunity may not be taken of shifting hereditary burdens to new shoulders.

This brings me to the only point, I think, in your letter upon which I have not yet touched—the question of rates as between the owner and the occupier. To defend my proposal as to the division of local rates between the landlord and the tenant would extend this letter beyond reasonable limits. I have fully argued the matter in the Draft Report submitted by me to the Select Committee upon Local Taxation of 1870, and to that I would venture to refer you for a detailed exposition of my views of the advantages, both economical and administrative, which would result from such a division of the rates. Let me add that I have never maintained that such a measure, unaccompanied by other legislation, would meet what is called the "ratepayers' grievance," though I do attach to it very great importance.

I allude to this portion of your letter mainly because in it you briefly raise the question which, more than any other, it is essential to solve clearly and conclusively: Who pays the rates? the owner or the occupier? I feel the deepest anxiety that this question should be thoroughly sifted by everyone who takes part in the reform of local taxation. Unless it is correctly solved, we run an enormous risk of relieving the wrong people. And how little it is generally understood is patent from the fact that men who speak with authority upon the subject of rates will in one sentence dilate upon the unfairness of the whole of the 17,000,000*l.*, which is raised by rates, being borne by Real Property, and in the next sincerely allege that the burden oppresses, above all, the poor occupiers of houses, and that it is these poor occupiers whom they mainly desire to relieve. They do not seem to see that every shilling which actually comes out of the pocket of the occupiers must be deducted from the alleged total borne by Real Property. If tenant farmers under long leases, or under agreements which no increase in the rates has disturbed, are paying several millions of the increased aggregate of rates—if the occupiers of houses, whose rent has not been reduced in consequence of the increase of rates, are paying several millions more—these millions ought indisputably to be deducted from the total burdens borne by Real Property. I have myself included the whole of the sum raised by rates under the title of burdens falling upon Real Property, in deference to the general custom of treating rates in this manner. No one, however, could deny that Real Property bears an amount falling far short of the whole, the balance being paid from the profits of the tenant farmer and by the occupiers of houses, or, as I have elsewhere styled them, "the consumers of a commodity called a house"—a commodity which I have frankly admitted to be very heavily taxed.

I have not on the present occasion raised this question of the proportion of rates actually paid by the occupiers in any spirit of controversy, but I could not pass by the opportunity, which the reference to this point in your letter

has given me, to dwell upon the supreme importance to every reformer of local taxation of his probing to the bottom the relative position of the owner and the occupier in regard to the payment of rates. The subject may be in some respects abstruse and full of complications, but, on the other hand, it is most practical in its bearings.

Let me conclude this letter with an expression of my thanks for the frankness and ability of your criticisms upon my Report. Do not gather from my answer that I am in any way insensible to the necessity of meeting the difficulties which spring from an increase in local expenditure unaccompanied by the discovery or application of new sources of local income. You must count me, not as an opponent of the ratepayers who claim relief, but as one of their advocates. Five years ago I called the attention of the House of Commons to "the continuous increase of the burdens laid and proposed to be laid for various purposes in London and elsewhere upon the occupiers of rateable property;" and, if I acknowledged the necessity for a remedy then, I am still more bound to acknowledge that necessity now.

I am, yours very truly,

(Signed) GEORGE J. GOSCHEN.

JULIAN GOLDSMID, Esq., M.P.

DRAFT REPORT submitted by the Chairman (Mr. Goschen) to the Select Committee* on Local Taxation, nominated by the House of Commons on March the 3rd, 1870.

THE SELECT COMMITTEE appointed to Inquire and Report whether it is expedient that the Charges now locally imposed on the Occupiers of Rateable Property should be divided between the Owners and Occupiers, and what Changes in the Constitution of the Local Bodies now administering Rates should follow such Division;——Have considered the Matter to them referred, and have agreed to the following REPORT:—

"The general nature of the inquiry entrusted to your Committee is sufficiently indicated by the terms of the Resolution under which they were appointed; but it should be stated that it was an instruction to them to inquire further into the proper classification of rates, with a view to determine their proper incidence upon the owners or occupiers of rateable property.

"The principal points upon which your Committee have sought for and obtained information, are the following:—

"(A.) The various kinds of local rates which are leviable.
"(B.) The purposes for which they are levied.
"(C.) The authorities by whom they are levied and expended.
"(D.) The manner in which those authorities are constituted.
"(E.) The persons by whom the several rates are paid.
"(F.) The difference in the scale of contribution; and
"(G.) The incidence of the rates, with respect to occupiers and owners generally.

* The Committee consisted of the following members: Mr. Hunt, Mr. Ayrton, Sir Massey Lopes, Mr. Acland, Mr. Corrance, Mr. Rathbone, Mr. Pell, Mr. George Gregory, Sir William Tite, Mr. Fielden, Sir Hedworth Williamson, Mr. William Henry Smith, Mr. Backhouse, Mr. Wheelhouse, Mr. St. Aubyn, Colonel Brise, Sir James Lawrence, Mr. Birley, Mr. Walter, Mr. Charles Seeley, Jun., Mr. Goschen.

"(A.) The various Rates Leviable.

"The following statement shows the principal rates levied for local purposes:—

"CLASS I.

"Rates Levied in Primary Districts, such as a Parish.

"1. The Poor Rate.
"2. The Highway Rate.
"3. The Burial Board Rate.
"4. The Lighting and Watching Rate.
"5. The General District Rate.
"6. The Sewerage Rate.
"7. The Towns' Improvement Rates.
"8. The Animal Contagious Diseases Rate.
"9. The Church Rate.
"10. The Sewers Rate.
"11. The General Sewers Tax.
"12. The Drainage, Embankment, and Inclosure Rates.

"CLASS II.

"Rates Levied in Aggregate Districts, such as a County.

"1. The County Rates.
"2. The Hundred Rate.
"3. The Borough Rates.

"A complete list of the several local rates will be found appended to the evidence of Mr. Danby P. Fry.

"(B.) Purposes for which the Rates are Levied.

Appendix, No. 6. "The names of many of the rates mentioned in the foregoing statement show the chief purposes to which they are applicable; but with respect to some of them further explanation is required.

"In the first place it is important to distinguish between that portion of the poor rate which is applied specially for purposes connected with the relief of the poor, and the remaining portion which is devoted to paying the contribution required from the overseers for the county, borough, and other rates, totally unconnected with poor relief.

"It has long since been the practice of Parliament to provide for the levy, through the poor rate, of the sums required for many other local purposes, owing to the facilities afforded for raising contributions in that manner. In the year ended Lady-day 1869, upwards of 4,000,000*l.* sterling, out of the amount levied under the name of poor rate, were expended on other objects than the relief of the poor.

"The chief expenditure which the county rates are intended to cover may, as a rule, be taken to be that in respect of county bridges, gaols, and shire halls, county lunatic asylums, and county police. But there are many other objects which, in the aggregate, form a large portion of the entire expenditure.

"The hundred rate is, as its name shows, limited to hundreds, and it is now only leviable for the purpose of making good damage to property in cases of riot.

"The borough rates are levied in municipal cities and boroughs in which the county justices have either no jurisdiction or a partial jurisdiction only; and they embrace, to a great extent, similar objects to those provided for by the county rates.

"The general district rate, which is levied by local boards under the Public Health and Local Government Acts, is applied in defraying the expenses of making and maintaining sewers and drains, public streets and highways, and various works of towns' improvement; and the rates levied by the Metropolitan Board of Works, and the several district boards in the metropolis, are for the most part applied towards similar objects.

"The sewers rate is not, as its name would seem to imply, levied for the purposes of sewerage, as that term is now understood, but for works of drainage and embankment.

"A more detailed explanation of the purposes to which the several local rates are applied is given in the statement handed in by Mr. Fry, and already referred to. Appendix, No. 6.

"(C.) Authorities by whom the Local Rates are Levied and Expended.

"It will be convenient to divide the principal local rates into two classes, for the purpose of distinguishing those levied by one authority and expended by another from those which are levied and expended by the same authority. The former may be termed precept rates.

"1. *Precept Rates.*

"The poor rate is made and assessed by the overseers, who are annually appointed by the justices; but only a small Poor Rate. 43 Eliz. c. 2, s. 1.

portion of the amount is expended by them or subject to their control.

2 & 3 Vict. c. 84, s. 1.

"The sums required by the guardians for the relief of the poor are contributed upon the orders of the guardians, which orders the overseers themselves have no alternative but to obey.

County Rate. 15 & 16 Vict. c. 81, s. 26.

"In like manner, the sums required for the county rate are paid over to the county treasurer by the overseers, sometimes directly, but generally through the board of guardians upon the precepts of the county justices. A similar course is pursued with respect to the hundred rate.

Hundred Rate.

Borough Rate. 5 & 6 Will. 4, c. 76, s. 102.

"The borough rate also, whether paid out of the poor rate or levied as a separate rate, is paid over by the overseers upon the precept of the town council.

Highway Rate in highway districts. 27 & 28 Vict. c. 101, ss. 33, 34.

"The highway rate in highway districts is paid by the overseers out of the poor rate, except in certain exceptional cases, when the rate is levied by the waywarden, and paid over by him on the precept of the highway board.

Burial Board Rate. 16 & 17 Vict. c. 134, s. 7. 20 & 21 Vict. c. 81, s. 22. 23 & 24 Vict. c. 64, ss. 1, 2.

"The burial board rate is paid by the overseers, on the certificate of the burial board, in those cases where the board is elected under the Burial Acts. In other cases it is either collected as a separate rate or paid out of the general rate of the authority acting as the burial board.

Lighting and Watching Rate. 3 & 4 Will. 4, c. 90.

"The lighting and watching rate is levied in parishes which have adopted the 3 & 4 Will. 4, c. 90.

"The expenditure under this Act is under the control of inspectors appointed by the ratepayers, subject to the restriction that a limit is annually fixed by the ratepayers, beyond which no expenditure can be incurred. The amount necessary to meet the expenditure is raised by the overseers, who, upon the order of the inspectors, levy a separate rate for the purpose.

Library and Museum Rates. 18 & 19 Vict. c. 70, s. 15. 29 & 30 Vict. c. 114, s. 2. Baths and Washhouses Rate. 9 & 10 Vict. c. 94, ss. 16, 17. Metropolitan Rates.

"The library and museum rate, and the baths and washhouses rate, are sometimes paid out of the borough rate, which is itself a precept rate, and sometimes assessed separately as precept rates. In other cases they are paid out of the general rate of improvements commissioners, or other local boards, and in some instances they are levied by the authority directly entrusted with their expenditure.

"The following rates also come within the category of precept rates; viz.—

"(*a.*) The consolidated rate of the Metropolitan Board of Works.

"(*b.*) Rates for defraying the expenses of district boards and vestries under the Metropolis' Local Management Act.

"(*c.*) The metropolitan police rate.

"The consolidated rate of the Metropolitan Board of Works is contributed upon the precept of the board by the several district boards and vestries in the metropolis, who in their turn obtain the sums required by them both for this rate and the rates expended by themselves by precepts addressed to the overseers. In the case of the City of London, the precept for the consolidated rate of the Metropolitan Board of Works is addressed to the Chamberlain of the City of London, and special provision is made for the assessment and collection of the rate in places where no poor rate is levied.

18 & 19 Vict. c. 120, s. 172.

18 & 19 Vict. c. 120, s. 158.

"The metropolitan police rate is paid by the overseers upon the warrant of the Chief Commissioner of Police.

10 Geo. 4, c. 44. 19 & 20 Vict. c. 2, s. 1.

"2. *Rates other than Precept Rates.*

"The highway rate, when levied in parishes not within a highway district, is made and assessed by the surveyor of highways, who is annually appointed by the vestry. The vestry, however, do not appear to have any direct control over the expenditure, and the only checks upon the surveyor are his annual appointment and the power which the justices possess of disallowing improper items in his accounts.

Highway Rate in separate parishes. 5 & 6 Will. 4, c. 50, s. 27.

"The church rate, which no longer exists as a compulsory rate, except where it is continued for the purposes of liquidating existing charges, is made and collected by the churchwardens upon the resolution of the vestry.

The Church Rate.

"The sewers rate and the general sewers tax are levied by the commissioners of sewers appointed under the 23 Hen. 8, c. 5, and are collected by officers specially appointed by the commissioners.

Sewers Rate. 23 Hen. 8, c. 5. 3 & 4 Will. 4, c. 22. 4 & 5 Vict. c. 45.

"Drainage, embankment, and inclosure rates are levied and expended under various local Acts by the local authorities constituted by those Acts.

Drainage, Embankment, and Inclosure Rates.

"The general district rate is levied by local boards constituted under the Public Health Act and the Local Government Act.

General District Rate.

"The towns' improvement rates, in like manner, are levied by improvement commissioners appointed under various local Acts, and the Towns' Improvement and Police Clauses Act (1847), where those Acts have been adopted.

Towns' Improvement Rates.

"(D.) The Manner in which the Authorities expending the Local Rates are constituted.

Boards of Guardians. 4 & 5 Will. 4, c. 76, s. 38.

"The largest item of local taxation is that for purposes connected with poor relief, which amounted in 1869 to 7,700,000*l.* The local authority entrusted with this expenditure is the board of guardians, composed partly of *ex officio* and partly of elected members. The *ex officio* guardians consist of the justices of the peace resident within the union, and acting for the county, riding, or division within which the union is situate; and the elected guardians consist of a certain number of ratepayers, elected by the owners and occupiers of rateable property within the several parishes of each union.

"The number of elected guardians for each union is regulated by the orders of the Poor Law Board; but the law requires that there should be at least one guardian for each parish, except in the case of certain small parishes, two or more of which may be united for the purposes of election.

31 & 32 Vict. c. 122, s. 6.

"The qualification of the elected guardians consists in being rated to the poor rate of some parish or parishes in the union upon a rateable value, to be determined by the Poor Law Board, who are, however, prohibited from requiring in any case a qualification exceeding the rateable value of 40*l.* The votes are given in writing by voting papers, and the scale of voting for both owners and occupiers is as follows:

7 & 8 Vict. c. 101, s. 14.

"If the rateable value of the property is—

"Less than 50*l.*	1 vote.
"50*l.* and less than 100*l.* . . .	2 votes.
"100*l.* „ 150*l.* . . .	3 „
"150*l.* „ 200*l.* . . .	4 „
"200*l.* „ 250*l.* . . .	5 „
"250*l.* and upwards	6 „

S. 15.

"Owners may vote by proxy, but no owner can vote without sending in a claim previously; and, in the case of parishes having a population exceeding 2000 persons, a register is required to be provided for owners and proxies, and the clerk to the guardians is authorised to hear and determine any objections which may be made to the names of the persons upon it.

Highway Board.

"The highway board, like a board of guardians, is composed of *ex officio* and elected members.

25 & 26 Vict. s. 61.

"The *ex officio* members consist of the justices of the peace acting for the county and residing within the highway district, or in an adjoining district under a local board; but no justice of the peace can be a member of more than one highway board in the same county.

"The elected members consist of waywardens chosen annu-

ally for the several parishes within the district. The number of waywardens, when more than one, for each parish is determined by order of the justices. The qualification of a waywarden, which is similar to that which would have been required for the surveyor of highways for the parish, if the Highway Act of 1862 had not been passed, consists in his having an estate in lands within the parish, of the yearly value of 10*l.*, or possessing personal estate of the value of 100*l.*, or being an occupier of premises of the yearly value of 20*l.* or upwards. 5 & 6 Will. 4, c. 50.

"The waywardens are elected by the vestry. The persons who have a right to vote in vestry are the ratepayers, and every ratepayer assessed upon an annual rent, or value of 50*l.* and upwards, is entitled to one vote for every 25*l.* of annual rent or value upon which he is assessed; but no person is entitled to more than six votes. 58 Geo. 3, c. 69, s. 3.

"It will be seen that this scale of voting is quite different from that in the election of boards of guardians.

"Owners, as such, have no right to vote in vestry.

"Burial boards, when elected under the Burial Acts, consist exclusively of members appointed by the ratepayers in vestry. Burial Boards.

"The qualification for a member of the board consists in being a ratepayer of the parish, with the single exception that the incumbent of the parish is eligible, although he may not be a ratepayer. 17 & 18 Vict. c. 87.

"Ratepayers voting in the election of the members of a burial board are entitled to a plurality of votes, as in the election of waywardens under the Highway Acts; but owners of property have no voice in the election of the board.

"The number of inspectors under the Lighting and Watching Act must not be more than 12, nor less than three. Inspectors under the Lighting and Watching Act.

"In order to qualify persons for the office, it is necessary that they should be resident in the parish, and be rated upon an annual value of 15*l.* or upwards. 3 & 4 Will. 4, c. 90.

"They are elected by the ratepayers; but there is no plurality of voting at their election, and owners of property, as such, have no right to vote; one-third of the inspectors so elected go out of office every year.

"When local boards are constituted under the Public Health Act or the Local Government Act, the members are elected by the ratepayers and owners of property within the district. Plurality of voting is allowed upon the following scale:— Local Boards. 11 & 12 Vict. c. 63. 21 & 22 Vict. c. 98.

"If the property in respect of which the voter is qualified is rated at less than 50*l.* he has . . .				1 vote
"If rated at 50*l.* and less than 100*l.* . . .				2 votes.
„ 100*l.*	„	150*l.* . . .		3 „
„ 150*l.*	„	200*l.* . . .		4 „
„ 200*l.*	„	250*l.* . . .		5 „
„ 250*l.* and upwards				6 „

"The votes are given in writing and collected by voting papers.

"The qualification required for members of a local board under the Public Health Act is that they should possess real or personal estate of a value to be fixed by Order in Council or provisional order, or to be rated upon an annual value to be fixed in like manner; but in the case of the qualification by estate, the value required must not exceed 1000*l.*, and the rating qualification must not exceed 30*l.*

"The Local Government Act fixes the qualification of members of the local board. In districts with less than 20,000 inhabitants, they must possess real or personal estate to the value of 500*l.*, or be rated on an annual value of 15*l.*; and in districts containing 20,000 inhabitants and upwards, the property qualification is 1000*l.*, and the rating qualification 30*l.*

Towns' Improvement Commissioners.

"The constitution of the various boards acting as towns' improvement commissioners is regulated by the local Acts under which they derive their authority, and both the qualification of the members and the mode of their election vary in different localities.

Metropolitan Boards and Vestries.

"The authorities who control the expenditure of the rates levied for sanitary purposes and works of towns' improvement in the metropolis are the Metropolitan Board of Works and the several district boards and vestries, elected under the provisions of the Metropolis' Local Management Act.

18 & 19 Vict. c. 120.

"The vestrymen are elected by the ratepayers, and the members of the district board are elected by the vestries of the parishes comprised within the district. The members of the Metropolitan Board of Works are elected by the district boards, in those cases where parishes are united into districts; and where they are not so united, by the vestries.

"The qualification of vestrymen consists in being rated to, and occupying, premises within the parish of the annual value of 40*l.*, except in parishes where the assessments, to the amount of 40*l.*, do not constitute one-sixth of the whole number, and in that case the rating qualification is reduced to 25*l.*

"The mode of election is by ballot; and the Act expressly provides that 'each ratepayer shall have one vote and no more.' Owners are not entitled to vote, as such, in the election of the vestries.

Commissioners of Sewers.

23 Hen. 8, c. 5.

"Commissioners of sewers are appointed under the 23 Hen. 8, c. 5, which enacts that commissions of sewers shall be directed, in all parts within this realm from time to time, where and when need shall require, 'to such substantial and indifferent persons as shall be named by the Lord Chancellor and Lord Treasurer of England, and the two Chief Justices for the time being, or by three of them, whereof the Lord Chancellor to be one.'

"The qualification of commissioner consists in his being the owner of land of a certain specified value in the county for which he acts, or in an adjoining county. In certain cases also the heir apparent of a landowner, or the agent of a corporation, or of a commissioner, who may be absent, may be appointed to act. The persons contributing to the rates which the commissioners levy have no control whatever over the expenditure. 3 & 4 Will. 4, c. 22.

"The various local authorities known as drainage, embankment, or inclosure commissioners are constituted under numerous local Acts; and, as in the case of improvement commissioners, the mode of their appointment varies in different localities. Drainage, Embankment, and Inclosure Commissioners.

"The justices of the peace for the county, assembled in general or quarter sessions, are the authority for assessing the county rate, and the control of its expenditure is vested absolutely in them. Courts of General or Quarter Sessions in counties.

"The ratepayers, who consist exclusively of occupiers, have no voice in their appointment.

"The borough rate is imposed by the town council. Town Councils.

"The qualification for a town councillor is that he should be seised or possessed of real and personal estate, or both, to the following amount: In boroughs divided into four or more wards, to the amount of 1000*l.*, or be rated upon an annual value of not less than 30*l.*; and in boroughs divided into less than four wards, or not divided into wards, to the amount of 500*l.*, to be rated upon an annual value of not less than 15*l.* 5 & 6 Will. 4, c. 76, s. 28.

"The members of the town council are elected by the rated occupiers, whose names appear upon the burgess roll, and every person residing within the borough, or within seven miles of it, who has occupied for one year any house or warehouse, counting-house, shop, or other building, and paid, either through himself or his landlord, the rates upon the property for a prescribed period, is entitled to be registered as a burgess. 32 & 33 Vict. c. 5.

"Owners of property, as such, have no voice in the representation, and there is no plurality of voting.

"In those cases where the Public Health Act or the Local Government Act is in force in a borough, the municipal boundaries of which are conterminous with those of the districts formed under either of those Acts, the town council is constituted the local board also; and in those cases where the district of the local board is more extensive than the municipal borough, the outlying places elect representatives under the provisions of the Public Health Act or the Local Government Act, as the case may be, who are added to a certain number of persons selected by the town council from their own body.

"It will be seen from the foregoing short description of the

principal rating authorities, that in almost every case they differ from each other in one or more of the following respects, viz. the qualification required for their members, their election or mode of appointment, the composition of the constituent body, the number of votes which they may give, and the mode in which their votes are to be taken.

"For guardians of the poor and for inspectors under the Lighting and Watching Act, a rating qualification is required, but of a different amount; whilst it is sufficient for the members of a burial board if they are rated at any amount however small.

"For members of highway boards, local boards under the Public Health Act or Local Government Act, and for town councils, the qualification may either be in respect of ownership or of rating; the amount varying in each case.

"The element of rating does not enter into the qualification for commissioners of sewers, who must be owners of land, or the heirs apparent, or agents of owners of land of a stated value.

"In the case of the county rate assessed by the county justices, and the sewers rate levied by the commissioners of sewers, the ratepayers have no voice in the appointment of the authority levying the rate, or in the control of its expenditure.

"In some instances, as in the case of boards of guardians and highway boards, a part only of the local authority assessing and expending the rates is elected by the ratepayers, whilst in other instances all the members of the board are elected by them.

"In the election of some of the rating authorities the owners as well as the occupiers participate in the franchise, whilst in the election of the others the occupiers alone are entitled to vote.

"In some cases there is plurality of voting, and in others no such privilege exists.

11 & 12 Vict. c. 63, s. 12.

"Where a municipal corporation is the local board under the Public Health or Local Government Acts, the rating authority is elected by the occupiers, who are entitled to a single vote only; but when the local board is elected under either of the same Acts, the owners vote as well as the occupiers, and both classes enjoy a plurality of votes. Where the local board consists partly of the town council and partly of members representing outlying districts, one section of the board is elected by the town council from amongst themselves, and the other by both owners and occupiers in the manner lastly described.

"In some cases the election is by voting papers, and in others *viva voce;* whilst in the instance of the metropolitan vestries the votes are taken by ballot.

"(E.) The Persons by whom the several Rates are paid.

"The poor rate is paid direct by the occupier, except in those cases where, under the Assessed Rates Act of 1869, the owner is rated by resolution of vestry, or agrees to pay the rates instead of the occupier; but under the provisions of the same Act, occupiers for a term not exceeding three months are authorised to deduct the poor rates paid by them from the rent payable by them to the owner.

"The same system, of course, governs all those precept rates which are contributed out of the poor rate.

"The highway rate, when collected separately, is paid by the occupier, except where the owner is rated, or compounds under the Small Tenements' Rating Act, which is still in force with respect to the highway rate. 13 & 14 Vict. c. 99.

"In the case of the animal contagious diseases rate, the occupier may, as regards compensation for slaughtered animals and the repayment of loans and interest, deduct one-half of the amount from his rent. 32 & 33 Vict. c. 70.

"The sewers rate, levied by commissioners of sewers, is assessable upon the owner and occupier, according to their respective interests; but it would appear that the tenant has no right to deduct from the owner any portion of the rate assessed upon the occupier in respect of his own interest.

"The general sewers tax is paid exclusively by the occupier.

"The lighting and watching rate is paid in like manner.

"The general district rate also is paid by the occupier, except in the case of small tenements, where the owner may be rated instead of the occupier; and with respect to private improvement rates under the Public Health Act and the Local Government Act, the occupier is entitled to deduct three-fourths of the rate from the owner, and the whole rate is chargeable upon the owner whilst the premises continue unoccupied.

"Somewhat similar provisions are contained in the Towns' Improvement Clauses Act.

"With the exceptions before specified, all rates imposed by general Acts are paid by the occupier.

"(F.) The Different Scales of Contribution.

"As a general rule, all rates are levied upon the full rateable value of the property; but there are some exceptions to this rule, which may be here noticed.

"In the lighting and watching rate, the assessment upon houses, buildings, and property other than land, is 'three times greater' than that upon land.

"In the general district rate, land used as arable, meadow, or pasture ground only, or as woodlands, market gardens, or

nursery grounds, and land covered with water, or used only as a canal, or towing path, or as a railway, and also tithes, are assessed at one-fourth part only of their rateable value.

"In like manner, in the public library and museum rate, lands used as arable, meadow, or pasture ground only, or as woodlands, or market gardens, or nursery grounds, are assessed at one-fourth only of the assessment on other property.

"The sewers rate, raised under the Metropolis' Local Management Act, is, as regards land, assessed and levied in the proportion of one-fourth part only of the net annual value.

13 & 14 Vict. c. 99. "Where the owners of small tenements are rated to the highway rates, under the Small Tenements' Rating Act, the assessment is made upon three-fourths of the rateable value; and if they agree to compound for the rates, the assessment may be reduced to one-half.

32 & 33 Vict. c. 41. "If the owners of small tenements agree, in conformity with the provisions of the Assessed Rates Act, to pay the poor rates, the overseers may allow to them a commission not exceeding 25 per cent. on the amount. If the owners are rated under the same Act, they are entitled to a deduction of 15 per cent. from the amount of the rate; and if they agree to compound for the rates, they are entitled to a further reduction of 15 per cent.

"Under the Public Health Act and Local Government Act, local boards may compound with the owners of small tenements for the payment of the general district rates upon a reduced estimate, not being less than two-thirds or more than four-fifths of the net annual value at which the premises are assessed.

"Not only is the scale of allowance different under each of the three Acts lastly referred to, but the limit of value at which the owner may be rated or may compound for the rates varies in each case. In the Small Tenements Act the limit is 6*l.*; in the Assessed Rates Act it is 8*l.*, except in the case of the metropolis and two or three other large towns, where it is higher; and in the Public Health Act the limit is 10*l.*

"It will be observed from the foregoing enumeration of the various local rates and the authorities by whom they are levied that all local rates, with very rare exceptions, are charged upon the occupier, and not upon the owner; and that owners, as a class, have scarcely any direct representation on the various boards administering local affairs.

"Three questions naturally suggested themselves to your Committee, on a review of this state of things, in connection with the subjects referred to your Committee:—

"1. How far are owners exempt from local burdens?

"2. If, in fact, they are not exempt, and do indirectly pay a portion or all of the rates, how far is it just to them that they have no representation in the administration of the funds to which they contribute?

"3. Apart from the question as to the interests and claims of the owners, how far is the severance of owners, as a class, from the administration of local affairs injurious to the public interest?

"(G.) The Incidence of the Local Rates.

"The question as to the incidence of rates, as between owners and occupiers, has engaged the careful attention of your Committee. Irrespective of the third question suggested above, as to the public policy involved in the non-representation of owners in local bodies, it is clear that the expediency of a division of rates between owners and occupiers can be approached from two different points of view.

"There can be no doubt whatever that a portion of the rates does ultimately fall upon the owner; what is in dispute is the amount which falls upon the occupier. It is held by some that all rates ultimately fall upon the owner; by others, that a large portion is borne, in fact as well as in form, by the occupier.

"On the first of these suppositions, that all rates ultimately fall upon the owner, it might be held that a readjustment of the system of local rating, by which a portion of the rates would be directly charged upon the owner, would from the pecuniary point of view make no difference to the occupier, as in any case the owner ultimately pays all. But on this supposition the division of rates may clearly be advocated, if not in the interest of the occupier, yet in the interest of the owner, in order to give him a '*locus standi*' in the administration of the rates, which at present, as not being a direct ratepayer, he does not possess.

"On the second supposition, that a portion of the rates remains as a burden on the occupier, it might be held that the present practice of charging them by law in the first instance upon the occupier, causes that portion to be larger than is just or expedient, and puts him to a disadvantage by forcing the initiative upon him of asking for a reduction of rent to compensate for increased rates. A division of the rates might accordingly be advocated in order to readjust the burdens between owner and occupier, with a view to relieve the latter from any disproportionate share in the risks or burdens of local taxation, to which it might be found that he is now exposed.

"In other words, the division of rates between owners and occupiers might be recommended, either on financial or on administrative grounds, or on both.

"As regards the proportion in which the burden of rates falls respectively on owners and occupiers, your Committee have examined many witnesses, and received at their hands many conflicting opinions. The point in dispute is the degree to which an increase of rates leads to a diminution of rent; that is to say, the degree to which occupiers are able to throw off upon the owners the increase in the local burdens to which, all rates being charged upon them, they are in the first instance exposed.

"It appears to your Committee that, though the actual facts in particular cases scarcely admit of any positive proof, owing to the many counteracting influences which affect the amount of rents which occupiers would be prepared to pay, some definite principles are manifestly discernible which hold good as general laws.

"The question is too intricate to be discussed at length in this Report; but the importance of ascertaining, as far as practicable, how far it may be held that the owners of rateable properties, the occupiers of farms, and the inhabitants of houses, are respectively interested in the large amount annually levied for local purposes, renders it desirable to enumerate some of the main features of the case.

"It is important, in the first instance, to make certain distinctions the neglect of which has led to much confusion.

"Distinctions should be made—

"1. As regards *the occupier*, between the occupier of a house, who occupies for the purpose of residence, and the occupier of land, who occupies for the purpose of profit; and, again, between tenants who stand simply in a mercantile relation to their owners, as, for example, builders paying, or engaging to pay, a ground rent to the owners of the land on which they build, and tenants who stand in many relations other than mercantile towards their landlords.

"2. As regards *rents*, between ground rents and building rents, and again between rack rents and the rents actually prevailing in many parts of England.

"3. As regards *tenure*, between leases and tenancies at will.

"4. As regards *rates*, between that portion of the rates which may be called an hereditary burden on land, and that portion which has grown up subsequent to the period when the bulk of existing contracts were entered into.

"5. As regards *the property rated*, between houses which are themselves a product, created by the expenditure of a large amount of capital on a very small piece of land, and land which is itself to be used for purposes of production.

"Generally, the broadest distinction should be made between house property and landed property, regard being specially had to the fact that in the case of the former there are mostly three parties on whom the burden of the rate might fall—the owner of the land, the builder of the house, and the inhabitant of the house (usually called the occupier, but who in reality is the consumer of the commodity produced by the builder; viz. the house); whereas in the case of landed property there are mostly two parties only concerned—the owner of the land and the occupier of the land.

"The distinction between house property and the inhabitant of that property on the one hand, and landed property and the occupier of that property who farms it for purposes of profit on the other, points to a clear and unmistakeable difference in the incidence of rates upon the occupier of a farm and the inhabitant of a house respectively. Their cases only run parallel when they have entered into agreements to pay all local rates for a definite period. Where such agreements have been made, it is of course indisputable that the excess of rates falls exclusively upon the occupier; and it may be convenient to remark at this point that, town property being held under lease much more generally than landed property, the increased burdens which have resulted to occupiers from the

bargains made by them to pay all rates have covered a much greater range in towns than in country. But, except in the case of existing leases, the position of the inhabitant of a house and that of a farmer widely diverge.

"It will be observed that in most respects the farmer stands rather in the position of the builder than in that of the occupier of the house; the occupier of the house corresponding not to the farmer, but to the consumer of agricultural produce. The farmer and the builder alike, in making their bargains with the owner of the land which they wish to take on lease, make their calculations with a view to profit. They know more or less at what price they may, on an average, expect to sell their produce; they compare that with the cost of production and all outgoings and charges; they must have a certain profit to induce them to enter on the business at all, and they determine accordingly what rent they can afford to pay to the owner of the land. In proportion as the charges in the shape of rates or other outgoings are high, they offer to pay a lower rent to the owner. Thus, as a general rule, both in the case of land and houses, where a fresh agreement is to be made with the owner of the soil, the whole of the existing rates comes out of the pocket of the landlord in the shape of a diminished rent; neither the farmer nor the builder knowingly or willingly intends any portion to come out of his own pocket; if it does, it is because he has miscalculated the future.

"But while the positions of the farmer and the builder resemble each other in the points just enumerated, they differ in many other respects, and especially in these: that the builder has a long and definite contract with the owner; that at the close of that contract the bargain is practically not renewed, as the house itself becomes the property of the owner; and that, therefore, the readjustment of rents at the close of leases, in view of increased rates, seldom, if ever, arises between the original parties to the contract. The very contrary holds good in the case of those who take land intending to cultivate it for the purposes of profit. The majority have no lease at all, and stand in relations to the landlords under which rack rents are on the whole unusual. If tenants holding at will, or on a yearly tenancy, had to pay rack rents, there can be little doubt that every increase of rates imposed upon the tenant would render it necessary for him to demand a reduction of rent: otherwise the reduction of his profit would leave him in the end no option except to throw up his farm. But, as a matter of fact, it appears that a great portion of the farms in England are not rack-rented. If so, it is clear that any increase in local burdens must fall upon the margin between the actual rent and the rack rent, and so far diminish the advantage derived by the farmer from his actual rent being below a rack rent; and till that margin were exhausted, it would naturally be useless for him to apply to his landlord to readjust his rent.

"It may further be stated that even when that margin is not great, and where the occupier is paying a full rent, he would be in practice at a considerable disadvantage in applying for a reduction of rent in consequence of increasing local burdens. It would be exceedingly difficult to obtain readjustments of rents at short intervals, and it is contrary to the usual practice to make them. The manifest inconvenience and expense attending a change of farms on the part of the tenant increase this disadvantage.

"The case of the incidence of rates as regards landed property between owner and occupier may, accordingly, be thus summed up:—

"1. In the case of leases the average burden of past rates invariably enters into account, with other outgoings, when a tenant first takes a farm, and the rent which he would be prepared to give is greater or smaller in proportion to the amount of the rates to which the land is liable. To this extent the rates distinctly fall upon the landlord. On the other hand, after the agreement has once been made, the excess in the rate beyond the amount estimated by the tenant when he took his farm falls upon him; and where, owing either to legislation or to changes brought about by local circumstances, a serious increase has taken place, the tenant, upon whom the whole risk is invariably thrown by the terms of his agreement or his lease, feels that increase as a grievance.

"2. Where there are no leases, the occupier might theoretically seek a readjustment of rent with every increase of rates upon his farm; but, practically, it appears that the prevailing custom of rarely changing the amount of rent, except simultaneously with a change of tenant, added to the increasing value of land, and the greater competition for it, which has been steadily progressing in most parts of the kingdom, and, lastly, the circumstance of farmers being very generally charged with a lower rent than the rack rent, have all tended to throw by far the greater portion of the increase of the rates, where there has been an increase, upon the tenant.

"A division of rates between owners and occupiers, coupled with an enactment similar to that which prevails in the case of the income tax, by which owners are prohibited from exempting themselves by contract from any share in local taxation, would in this respect probably afford considerable pecuniary relief to the occupier of a farm. What places him now at most disadvantage is that he has to pay the rate in the first instance, and that it is he who must disturb the existing state of things before any part of an unforeseen increase of rates can be thrown on the owner. His position would be much improved if the onus of changing the rent in consequence of changes in the rates were put upon the owner, or made equally applicable to them both.

"To return to the case of house property, it has been stated that the incidence of rates must there be considered with reference to three parties—the owner of the soil, the builder, and the occupier. On making the same distinction as in the case of land, between the moment when the first bargain is made and the subsequent period during which no readjustment takes place, it is clear that in the former case the owner pays the bulk, if not the whole, of the rates. The builder calculates on a certain profit, or else he would not build; he knows that tenants of a certain class can afford to give a certain rent, and no more, for a certain kind of house; and, therefore, if building is to take place at all, it is clear that the rates must fall there, where alone a margin exists to bear them; that is to say, on the price given, or ground rent promised to the owner of the soil.

"It is conceivable, however, that the rates might be so high that the builder would not be able to offer a sufficient ground rent to the owner of the land in order to induce him to part with it. In such a case the result of the high rates would certainly be a diminution in the supply of houses, and the rents of existing houses would proportionately rise, to the detriment of the tenants; but it will be observed that this result is only likely to ensue where ground rents are very low and the rates very high. Where the ground rents demanded are high, it is almost certain that the rates will affect the ground landlord alone, and in such cases it is highly improbable that the supply of houses would be lessened owing to the existence of rates. In fact, the ground rent appears to bear the rates as long as there is any margin. In the case of agricultural land, that margin nearly always exists, and therefore the rates on such land fall ultimately on the owner. In the case of houses, on the other hand, that margin does not always exist; the rates sometimes even exceed the value of the ground rent; they would then fall on the consumers—that is to say, on the inhabitants of the houses—by impeding the operations of the builder, and thus checking the supply.

"There remains to be considered the question of the incidence, as between the builder or owner of the house and the inhabitant of the house, of the excess of rates beyond that average amount which was taken into consideration when the house was built. The case of existing leases has already been dealt with. Where houses are occupied under leases, the excess beyond the calculated amount always falls on the occupier till the expiration of the lease. But it is important to discover what principle can be ascertained as regulating the incidence of that excess where houses are let on yearly or other short tenancies, and, generally, when the lease between the owner of a house and the occupier of a house falls in; in other words, on whom the increase of rates generally falls, when rents are readjusted, or can be readjusted. Does it fall on the receiver of the house rent, or on the inhabitant of the house who pays the house rent? It is clear that the two parties stand to each other in the relation of seller and consumer, and that the question as to who will bear the increased *rates* will be settled exactly on the same principle as the question of increase or decrease of *rent* at that moment. It will be determined by the state of the demand for houses, and the supply of houses. Still, there are circumstances which constitute a distinction between the case of houses and that of most other articles. Where the house to be let is in a neighbourhood which possesses any special advantages, it has a kind of monopoly value. The commodity cannot be increased, and the price which may be obtained for it is limited, not by the fear of competition—for the supply of houses on a given spot cannot be multiplied—but only by the amount which the consumer, in the last resort, can afford to pay. On the other hand, property in houses is subject to this disadvantage as compared with other property—that the owner has only one market and one use for it. If the business of letting his house becomes unprofitable, if the rents fall, and if, on any increase of rates, he is obliged to let his house at a further reduction of rent, he cannot take his capital out of the business; he must bear the burden of increased rates without escape. When capital, sunk in irremoveable property, is taxed, as is the case with house property, the owner

cannot shift the burden when the demand for the use of his property falls off. So far as he possesses a piece of property available only for one purpose, and irremoveable, he is at a greater disadvantage than owners of other property at a time of falling demand; but so far as he is a monopolist, owing to the peculiar value of a given piece of ground, the owner of a house is at a greater advantage than others at a time of increasing demand.

"To sum up the case of house property generally, it appears that the owners of building land, like the owners of other land, have to submit to a reduction of rent equivalent to the average amount of rates which the builder or other lessee calculates that he would have to pay according to the average of past rates; and that, as regards any subsequent excess after the owner of the soil has made his bargain, it is borne, in the case of leases, exclusively by the occupier. When leases expire, and in the case of short tenancies, in fact wherever readjustments take place, the above excess is borne sometimes by the leaseholder, or owner of the house, sometimes by the occupier, according to the state of supply and demand.

"A distribution of rates between owner, leaseholder, and occupier, coupled with an enactment prohibiting contracts by which either party could exempt himself by anticipation from all future local taxation, would probably be to the pecuniary advantage of the occupiers of that class of houses which are usually held under leases, and would, at all events, relieve them from what is now considered a grievance, even under their bargains to undertake all risks, *i.e.* their liability to pay for permanent improvements, which, while made at their expense, they themselves will only enjoy for a limited time.

"As regards property held under tenures which admit of frequent readjustments of rents, it may fairly be argued that the question as to the person from whom the rate is levied will not much affect the incidence of the rate. In short, a system of rack rents and frequent readjustments diminishes the importance of the division of rates to either party.

"The foregoing considerations show the very material distinctions, in most respects, between the cases of rating the inhabitants of houses and rating the occupiers of farms, in relation both to the incidence of the rate, and to the arguments which might be adduced in favour of a division of the rates.

"But the division of rates between owners and occupiers must be considered not only in reference to the interests of the two parties immediately concerned.

"It is necessary to consider whether the public interest does not suffer from the present system. It appears to your Committee that the following disadvantages, amongst others, have resulted from it:—

"1. Two different sets of persons believe that they are paying the same rates at the same time; the occupiers, in many cases, denying that any portion of the rates is paid by the owners, and the owners contending that the burden of those rates is actually borne by them.

"2. Notwithstanding the contracts made by occupiers, that they

will pay all local taxes, a sense of injustice has sprung up, in consequence of a portion of those local taxes being devoted to permanent improvements, by which the owner, who does not pay, gains as much as the occupier who does pay. This sense of injustice has had an injurious influence where the duty has been cast upon ratepaying occupiers of making improvements of great importance but of a permanent nature.

"3. More generally, the exemption of the owners of property for long periods from the fluctuations of local expenditure is a serious public disadvantage from an administrative point of view. The exemption of owners from the direct payment of rates has made it impossible to give them a direct share in the administration of the rates, notwithstanding their indirect and ultimate interest in them. How great that indirect interest really is has been already shown; but the fact that it is indirect and free from fluctuations for a long time has deprived the owner of a '*locus standi*' on local boards.

"Your Committee feel that on administrative grounds they may strongly recommend that the indirect interest of the owners shall be converted into a direct interest, with a view of securing them that just position in the administration of local affairs side by side with the occupiers which their great ultimate stake in local expenditure, no less than public considerations, appears to require.

"It may be contended that the owners are at present more or less represented, firstly, by ordinary votes at many local elections; secondly, and more especially, by the plurality of votes which is secured to them; thirdly, by the admission of justices of the peace as *ex officio* members of the board of guardians and highway boards.

"It has already been stated that the owners of property have a right to vote in the election of guardians and of local boards under the Public Health and Local Government Acts. The evidence, however, shows that they seldom exercise that right; and this may be attributed to various circumstances. In the first place it must be borne in mind that the number of owners is always so much less than that of the occupiers that they feel they can exercise little influence in the elections. In the next place, the owners cannot vote unless they have previously gone through the formality of sending in a claim in writing for that purpose. Moreover, in those cases where the property is let for a term with the usual stipulation imposing the payment of all the rates upon the occupiers, the owners are not affected, except remotely, by any increase which may take place in the local burdens. It is not surprising, therefore, that the owners should take very little interest even in those elections in which the law enables them to participate.

"The system of plurality of voting does not strengthen the position of the owner as compared with that of the occupier; it might even weaken it. The owner of ten houses of 200*l.* each would only have six votes, which is the maximum number allowed; but the occupier of each of these houses would each have five votes, or, in the aggregate, fifty votes against the six of their landlord. But irrespective of the fact that plurality of voting does not secure adequate representation to the owner, it appears to

your Committee that it would be out of the question to attempt to extend the system to the case of elections where it does not at present prevail.

"It is commonly supposed that the property element is represented on boards of guardians and highway boards by the *ex officio* members. But having become members of these boards, not by any direct nomination or election, but by virtue of being members of another body constituted for a different purpose, they are in a somewhat anomalous position. Their elected colleagues consider themselves alone the real representatives of the contributors of the funds which are being spent; and the *ex officio* guardians themselves do not have the same sense of being bound to give a regular and continuous attention to the business, as they would feel if distinctly elected for the purpose of discharging it. Irrespective of the fact that the system under which justices of the peace act as *ex officio* members of local boards could scarcely be extended beyond the local authorities, where it now prevails, it appears to your Committee to afford an unsatisfactory and insufficient representation of owners.

"Having in view these considerations, it appears to your Committee that the only mode of securing for the owners a fair share in the representation is to constitute them an electoral body by themselves, with the power of electing a certain number of persons to represent them on all boards administering rates to which they may be liable to contribute.

"Your Committee have alluded to the duty now imposed upon the owner of sending in a formal claim before he is entitled to vote, whether for guardians of the poor, or members of a local board of health; and this is rendered necessary in consequence of the defective information afforded by the rate book (which is the register for most parochial purposes) with respect to the owners of property within the parish.

"The owners' column in the rate book contains only the name of the person in immediate receipt of the rack rent, and is usually filled up by the overseers upon the information of the occupier of the premises; but it frequently happens that several other persons are interested in the same property. In that case their names would not appear, and the occupier would probably be unable to supply them, even if required to do so.

"In order to constitute such an electoral body of owners as your Committee contemplate, it is essential that means should be provided for ascertaining and registering their names without subjecting them to the inconvenience of making a claim; and with the view of solving this difficulty, your Committee have had to consider whether there is any public record of the names of the owners of property which might be rendered available as the basis of such a register as would be required.

"The register of voters for counties contains the names of all owners of property, whether as freeholders, copyholders, leaseholders, who are entitled to the county franchise, and the qualifications are now so low that very few owners are excluded from the list.

"The register itself is so printed and arranged that the list of voters for each separate parish may be conveniently and completely cut out and detached from all the other lists in the book, so that the list for each parish may be ready for use.

"It is scarcely necessary to add that the county register is subject to an annual revision, and that owners who have once established their claim are continued upon it so long as they possess the same property.

"Under these circumstances, it appears to your Committee that, so far as regards ownership, the register for counties may, with great advantage, be adopted either as a register or a basis of a register for the proposed owners' local franchise.

"Your Committee consider that, if the representation of owners were provided for as they have suggested, it should supersede the system of justices of the peace acting as *ex officio* members of local boards; and, further, that, as the claims of the owners of rateable property would have been met by direct representation, it would be unnecessary and undesirable to continue the present system of plurality of voting. The object of the Legislature in establishing that system would be accomplished in a much more simple and effectual manner by conferring upon the owners of property the direct representation proposed.

"Your Committee are of opinion that the arguments in favour of interesting both owners and occupiers in the administration of local affairs apply with as much force to county expenditure as to any other.

"Your Committee are not insensible of the difficulties in the way of giving immediate effect to any proposal for imposing upon the owner a portion of the local burdens. The most prominent of these difficulties is the existence of a large number of leases, many of them for long terms of years, under which the owners have expressly stipulated that all local rates shall be borne by the occupiers. At the same time it is obvious that no change or improvement in the present complicated system of local taxation can be effected without interfering more or less with some existing interests; and if, on grounds of public policy, a change is required, it only remains to be considered how the equitable claims of those who may be affected by it can best be met.

"Your Committee deem it of very great importance that, for the reasons already stated, all local burdens should be equally distributed between the owners and the occupiers, and that, as a consequence, the owner should be distinctly represented on every local board. But it is obvious that, if no arrangements were made with respect to existing contracts, serious difficulties and complications would arise. It would be hardly admissible to allow the owner to participate in the representation so long as he had no direct and immediate interest in the rates; and, on the other hand, it would lead to the greatest confusion if owners not paying their moiety of the rates were omitted from the register.

"It only remains, therefore, to be considered in what manner those cases are to be dealt with, in which the owners have contracted themselves out of the payment of the local rates.

"Any arrangement dealing with existing leases, so as to bring the owners and occupiers of the property held under them within the operation of the proposed plan, must necessarily bear the character of a compromise. It can scarcely be overlooked that the result of the present law has been to impose many charges upon the occupier which neither he nor the owner foresaw when they entered into their bargain.

"Your Committee do not propose that any portion of the burdens which have accrued up to the present time shall, where there are leases, be transferred from the occupier to the owner; and they think that, as regards the present burdens, it will be desirable to follow the precedent of the Small Tenements Act, which, in an analogous case, enabled the landlord to add to his rent those rates with which he was made chargeable under the provisions of that Act notwithstanding his agreement with the occupier that such rates should be borne by the latter.

"They therefore propose that the tenants under leases should be entitled to deduct one-half of the rates from their rent, while the landlords should have the power to add to their rent one-half of the rate taken over an average number of years.

"The risk of future fluctuations would, in such a case, be shared by the owners equally with the occupiers; but it must be borne in mind that, if on the one hand the owner will have to bear his share in any future increase, he will on the other have the advantage of any reduction in expenditure which improved administration may effect.

"At the same time your Committee are aware that there might be considerable difficulty in many instances in ascertaining the average amount of rates paid over a given number of years prior to the present time; and in order to meet this difficulty, as well as to avoid the disturbance of existing leases having but a short time to run, your Committee contemplate that in the case of leases the proposed change should not take effect for a period of three years. During that time the rates would continue to be borne wholly by the occupier, and the average yearly amount so paid would afford a basis for calculating the amount to be added to the rent. One moiety of that amount would accordingly be added to the future rent, the owner being charged with a moiety of all subsequent rates during the remainder of the lease.

"Your Committee are aware that the proposed change will have the effect of imposing upon the owners a portion of any increase in the local expenditure which may take place, notwithstanding the obligation entered into by the occupiers to bear the whole amount themselves. In many instances, however, the Legislature has not hesitated to impose new local burdens upon the occupiers of property which could not have been contemplated by them when entering into such agreements: and this has been done without affording them any opportunity of readjusting the terms of their holdings.

"The conclusions at which your Committee have arrived are expressed in the following Resolutions:—

"1. That the present system of local taxation, under which the exclusive charge of almost all local rates leviable upon rateable property, both for current expenditure and permanent works, is placed by law upon the occupiers of such property, is contrary to sound policy.

"2. That any system of local taxation under which legal recognition is given to the practice, on the part of owners of the property, of exempting themselves prospectively (and often for long terms of years), by stipulations in their leases or agreements, from bearing any portion of the increased

burdens which the Legislature may impose upon rateable property, thus throwing the whole future risk of such burdens upon the occupier and leaseholder, must be attended with serious public disadvantages, and prove oppressive to the occupier.

"3. That in any reform in the existing system of local taxation it is expedient to adjust local taxes in such a manner that both owners and occupiers may be brought to feel a direct interest in the increase and decrease of local expenditure, and in the administration of local affairs.

"4. That the great variety of rates levied by different authorities, even in the same area, on different assessments, with different deductions, and by different collectors, has produced great confusion and expense, and has led to many administrative difficulties; and that in any change in the law as regards local taxation, uniformity, simplicity, and economy of management ought to be secured as far as possible.

"5. That all local rates collected within the same area should be consolidated into one rate, to be collected by the same collector on a uniform assessment of property, with a uniform scale of deductions.

"6. That such consolidated rate should, in the first instance, be collected from the occupier (except in the case of small tenements, for which the landlord can now, by law, be rated), with power to the occupier to deduct one-half of such rate from his rent, provision being made to enable intermediate leaseholders to make proportionate deductions from the rents paid by them, as in the case of the income tax, with a like prohibition against agreements in contravention of the law.

"7. That, while it may be admitted that the reasons for a division of the charge between owners and occupiers apply with greater force to some rates than to others, yet the benefits to be derived from classifying the rates and varying their incidence according to the purposes for which they are levied are not so great as to outweigh the advantage of the consolidation of all rates into one rate, to be assessed on a uniform principle with uniform incidence, and to be collected by one officer.

"8. That it is essential that the division of the rates between the owner and occupier should be followed by such alterations in the constitution of the bodies administering the rates as would secure a representation of the owners adequate to the direct and immediate interest in local expenditure which they would thus have acquired.

"9. That inasmuch as the owners are likely to be always in so small a minority as compared with the occupiers that such representation cannot be secured to them simply by enabling them to vote as ordinary ratepayers; and inasmuch as, on the other hand, an extension of the system of plurality of voting is neither desirable nor practicable, it is expedient that the owners should be constituted into a separate electoral body to vote by themselves, and to elect a certain number of members to represent them on all boards administering rates to which they contribute.

"10. That the property franchise for voters in counties offers a convenient and sufficient basis for the proposed owners' local franchise; and that the electoral register for counties may be made available for the purpose of local elections so far as it shows the names of the persons in every parish entitled to vote in respect of the ownership of property.

"11. That, when such direct representation of owners has been secured,

the justices of the peace should no longer act *ex officio* as guardians, or members of a local board.

"12. That both owners and occupiers ought to be allowed to take part in the administration of county business, as in the administration of the business transacted by other local authorities entrusted with the expenditure of local funds.

"13. That in the event of the constitution of local bodies being changed by the introduction of the direct representation of owners, plurality of voting, either on the part of owners or occupiers, ought to be abolished.

"14. That, for the purpose of electing the various local authorities, all occupiers' franchises should be assimilated as nearly as possible; one electoral machinery and one register being made available as far as practicable for all.

"15. That, whilst it is necessary to make provision for limiting, as far as practicable, the disturbance of existing contracts, it would be, on many grounds, undesirable, and almost impracticable, to extend the exemption of property held under leases from the operation of the proposed changes until the expiration of such leases.

"16. That the exclusion of the owners of property held under long leases from the right of voting for local authorities, after the proposed changes had taken effect in respect of other property, would lead to much inconvenience and confusion, while, on the other hand, it would be inadmissible to allow them to vote unless they acquired a direct interest in the rates.

"17. That the difficulties of the case would be equitably met by exempting the owners of property held under lease from the proposed division of rates for a period of three years, and by providing that after the expiration of that time the occupiers of such property should be entitled equally with all other occupiers to deduct one moiety of the rates from the rent, power being given to the owner at the same time to add to his rent a sum equivalent to a moiety of the average annual amount of the rates paid by the occupier during the three years above referred to."

This Report was not adopted by the Committee, but it was determined to proceed by Resolutions; and, this being done, the Committee finally agreed to report to the House as follows:—

1. THAT your Committee, without pledging themselves to the view that all rates should be dealt with in the same manner, are of opinion:

(*a*) That the existing system of local taxation, under which the exclusive charge of almost all rates leviable upon rateable property for current expenditure as well as for new objects and permanent works is placed by law upon the occupiers, while the owners are generally exempt from any direct or immediate contributions in respect of such rates, is contrary to sound policy.

(*b*) That the evidence taken before your Committee shows that in many cases the burden of the rates, which are directly paid by the occupier, falls ultimately, either in part or wholly, upon the owner, who, nevertheless, has no share in their administration.

(*c*) That in any reform in the existing system of local taxation it is expedient to adjust the system of rating in such a manner that

both owners and occupiers may be brought to feel an immediate interest in the increase or decrease of local expenditure, and in the administration of local affairs.

(*d*) That it is expedient to make owners as well as occupiers directly liable for a certain proportion of the rates.

(*e*) That, subject to equitable arrangements as regards existing contracts, the rates should be collected, as at present, from the occupier (except in the case of small tenements, for which the landlord can now, by law, be rated), power being given to the occupier to deduct from his rent the proportion of the rates to which the owner may be made liable, and provision being made to render persons having superior or intermediate interests liable to proportionate deductions from the rents received by them, as in the case of the income tax, with a like prohibition against agreements in contravention of the law.

2. That your Committee have examined many witnesses, and received at their hands very conflicting opinions as regards the proportion in which the burden of rates at present falls relatively on owners and occupiers.

3. That in the event of any division of rates between the owner and occupier, it is essential that such alterations should be made in the constitution of the bodies administering the rates as would secure a direct representation of the owners adequate to the immediate interest in local expenditure which they would thus have acquired.

4. That justices of the peace should no longer act *ex officio* as members of any local board in which such direct representation of owners has been secured.

5. That the great variety of rates levied by different authorities, even in the same area, on different assessments, with different deductions, and by different collectors, has produced great confusion and expense; and that, in any change of the law as regards local taxation, uniformity and simplicity of assessment and collection, as well as of economy of management, ought to be secured as far as possible.

6. That the consolidation into one rate of all local rates collected within the same area is a matter of great importance; and that your Committee concur in the Resolution of the Select Committee on Poor Rates' Assessment, 1868, which recommended one consolidated rate, viz.: "that a demand note should be left with each ratepayer on the rate being made, stating the amount of the requisitions, the rate in the £. for each purpose, and the period for which the rate is made, the rateable value of the premises, the amount of the rate thereon, and of each payment" of the instalments of the rates.

7. That, whilst it is necessary to make provision for limiting, as far as practicable, the disturbance of existing contracts, it would be, on many grounds, undesirable, and almost impracticable, to extend the exemption of property held under leases from the operation of the proposed changes until the expiration of such leases.

8. That the exclusion of the owners of property held under long leases from the right of voting for local authorities, after the proposed changes had taken effect in respect of other property, would lead to much inconvenience and confusion, while, on the other hand, it would be inadmissible

to allow them to vote unless they acquired an immediate interest in the rates.

9. That the difficulties of the case would be equitably met by exempting the owners of property held under lease from the proposed division of rates for a period of three years, and by providing that after the expiration of that time the occupiers of such property should be entitled, equally with all other occupiers, to deduct from the rent the proportionate part of the rates to which the owner may become liable, power being given to the owner at the same time to add to his rent a sum equivalent to the like proportionate part of the rates, calculated on the average annual amount of the rates paid by the occupier during the three years above referred to.

10. That by the terms of the reference to them, your Committee were limited to the question of the division of the charges on rateable property between the owners and occupiers, and what changes in the constitution of local bodies administering rates should follow such division; and they have consequently been precluded from entering upon the inquiry of the relations of local and imperial taxation, and the nature of the property liable to the same.

11. That your Committee are of opinion that the inquiry on which they have been engaged forms only one branch of the general question of local taxation, and that other considerations, besides those which have been submitted to their investigation, should be previously taken into account in any general measure giving effect to the above recommendations.

15*th July*, 1870.

SPEECH

Delivered by Mr. Goschen in the House of Commons on the 28th of February, 1871, on Sir Massey Lopes' Resolution on Local Taxation.

Sir Massey Lopes moved the following Resolution:—

"That inasmuch as many of the existing and contemplated charges on the Local Rates are for National purposes, and that it is neither just nor politic that such charges should be levied exclusively from one description of property (viz. houses and land), this House is of opinion that it is the duty of the Government to inquire forthwith into the incidence of Imperial as well as Local Taxation, and take such steps as shall insure that every description of property shall equitably contribute to all National burdens."

Mr. Goschen: The hon. Member who has just spoken (Mr. Pell) has properly pointed out that upon a certain portion of the Motion of the hon. Baronet considerable unanimity prevails, the feeling on both sides of the House being that the Government should take steps to insure "that every description of property shall equitably contribute to all National burdens." In that portion of the Motion of the hon. Baronet the Government coincide. The second point in the hon. Baronet's Motion is, that it is the duty of the Government to inquire forthwith into the incidence of Imperial as well as Local taxation. The hon. Baronet has not moved for a Committee; he says it is the duty of the Government to inquire. I will reply that the Government recognise that duty, and if there has been more delay than has been agreeable to the House in communicating to it every statement and every figure that could throw light on the subject, it has been because the inquiry has been most intricate, and that the Government have been most anxious that the results shall be perfectly accurate. At this moment, they have statements showing with regard to every tax how it is divided between various sorts of property and various classes of taxpayers. The Government have collected from foreign countries the information to which I alluded last year. The work was not one that could be performed in a day. The Government said that, instead of appointing a Royal Commission, they would do the work themselves; and I submit that the Government have redeemed their pledge. They will lay before the House the whole of the information they have promised to procure. The question before the House is this—Does the country wish the Government to speak

or to act? Does the House wish the Government to inquire or to legislate? The Government believe that it is their duty to legislate on the subject; and accordingly hon. Members in the House are aware that in the gracious Speech from the Throne it was announced that the re-adjustment of local burdens was one of the matters with which the Government were willing to deal during the present Session. Does the House wish the Ministerial measure to be deferred till further inquiry shall be made? Or does it wish the Government to take the course which, in obedience to the feelings of the country and to their own convictions, they feel it their duty to take—namely, to deal at once with the subject of local rating, and see whether they cannot, by a comprehensive measure, inaugurate a new era for the country in the history of this vexed question? That is the ambition and the plan of the Government. Liberal Members will judge whether, in their attempts at legislation, the Government have been afraid to legislate in a comprehensive manner. Is it the wish of the House that further inquiries should be prosecuted, and further facts elicited by the appointment of a Committee, which is to consume the Session in inquiry, instead of allowing the Government to remedy at once some of the grievances which they are prepared to acknowledge? I may claim to be not an opponent but a competitor of the hon. Baronet who has introduced this Motion. Whether the hon. Baronet or I myself, in the first instance, called the attention of the House to this subject, I do not remember; but it is one in which I take as deep an interest as the hon. Baronet himself. To me, therefore, it would, I confess, be a disappointment if the House, instead of allowing the Government to produce their Bill on Local Rating, should relegate the duty to a Committee upstairs. What will be the position of the question before a Committee? Does the House really wish that all matters connected with Local and Imperial finance shall be decided by a Committee, in which the absence of one or two Members may cause the entire difference as to whether the decision be given in one direction or in the other? Select Committees are constituted by choosing eleven Members from one side of the House and ten from the other; and though the eleven Members may represent the overwhelming opinion of the House, they may be outvoted by the accidental absence of two of their number, and financial doctrines may be laid down at which the Liberal party would stand aghast. There are many arguments against such a composition of Committees and in favour of a larger representation of the majority of the House; but, generally, do hon. Members wish the question of the proportion of taxation which ought to be borne by land, houses, and other classes of property to be decided in the first instance by a Committee upstairs? The Mover of the Resolution has made a most able speech; and I tender to the hon. Baronet my most hearty congratulations. I wish also to apologize for having indulged in merriment when the hon. Baronet said that the high rating of land had alienated capital from the soil. It is, he said, "a penal tax;" and he is afraid that capitalists may be prevented by it from seeking an investment in land in this country, and that capital may be driven abroad. Now, is that the experience of hon. Members with regard to the purchase of land? ["Yes!"] Against such an opinion I will place the experience of any one who has ever tried to buy a piece of land. [An hon. Member: To farm it.] Well, but do farmers pay the rates, or owners? Is it industry or property which pays them? If the

farmer pays the rates, they fall on his personal property, and must be deducted from any estimate of rates borne by owners. The confusion between rates paid by the owner and rates paid by the occupier underlay the whole of the hon. Baronet's arguments. And there was a further similar fallacy. He said that it is not politic that local charges should be levied exclusively on one description of property; but he really meant two —houses and land. [Sir MASSEY LOPES: Real property.] But are houses and land one description of property, and will hon. Members opposite contend that the same principle applies to both? Several hon. Gentlemen have quoted Ricardo and Mill. They will find in those authorities that taxes on a house differ entirely from taxes on land. A house involves the outlay of far more capital in proportion to the value of the land on which it is built than is the case with agricultural improvements; and in proportion as this is so, taxes fall more heavily on houses than on agricultural land. I dispute the proposition that the rate on houses and the rate on land are the same. I need cite but one marked distinction. Land remains, and houses decay. The occupiers of houses pay a considerable portion of the rates, and indeed I can produce an excellent witness in proof of the truth of my assertion—namely, the hon. Baronet himself, who, in bringing forward his Motion last year, admitted that the occupiers paid a considerable portion of the local rates. But does the hon. Baronet make any deduction on that account when he comes to speak of the rate on the owners? The hon. Baronet has naturally confined himself principally to the question of land, but the Government must also consider the question of houses before legislating on the subject. It may be true that the owners of property have to bear more than their fair share of taxation, and it may be true that the occupiers of houses are also paying more than their fair share; and the Government are bound to examine closely what is the position of the various classes of ratepayers, of owners of property, of farmers, of occupiers of houses, of ground landlords, and others; and, looking into their cases, to ascertain what their real grievances are, and not to allow themselves to be carried away by the arguments of the hon. Baronet, who argues that the burdens on land are intolerable, and in support of his proposition quotes the vast amount of rates with which land has nothing to do, but which are imposed on the occupiers of houses.

I do not wish at this hour of the evening to follow the hon. Baronet through all his interesting details, but while I congratulate him on all that he has said, I congratulate him still more on what he has left unsaid. The hon. Baronet has given certain years as examples; but he has omitted all reference to other years equally in point, and which would have shown a very different result. The hon. Baronet speaks of the local *taxation* of the country as amounting to 30,000,000*l.*, and quotes me as the authority for that statement; but what I said was that the local *expenditure* for local purposes is 30,000,000*l.*, and of that sum 16,500,000*l.* or 17,000,000*l.* only is raised by rates, the remainder being raised by means of dues, tolls, and fees, loans, sales of property and other sources. I should, therefore, be sorry for the House to be under the impression that as regards rates the sum raised is 30,000,000*l.* That would be a totally delusive notion. The hon. Baronet says that last year the amount of expenditure on poor relief had fallen, in consequence of the decrease in the price of corn. Certainly that was the case, just as in the year before it had risen in conse-

quence of the increase in the price of corn. With respect to the poor rates, I rejoice to say that it seems that the turning-point has arrived, and, unless the House shall take the dangerous step of supplementing the poor rates by grants from the Consolidated Fund, there may be some hope of the poor rates being reduced. But I am quite sure that no step is more certain to increase our expenditure on poor relief than if the House were to open the flood-gates of the Consolidated Fund, a course which would damage not only the administration of Poor Law, but also injuriously affect many other institutions of the country.

I have been rejoiced to hear this night from the hon. Baronet, and from two hon. Members opposite connected with agriculture, and most competent to speak on this question, that they are opposed to a large administration of out-door relief. Out-relief absorbs 3,500,000*l.* out of the total of the 7,500,000*l.* expended in poor relief, and it is fully time that attention was called to the great increase that has taken place in it; but the House must remember that it is distributed without the intervention of the central authority, and that the Poor Law Board continually feel it to be their duty to repress that expenditure as far as lies in their power, though it is often a difficult task in the face of the opposition of boards of guardians. If, however, the House will support the Government in opposing the dangerous tendency to give out-door relief, I hope that a serious reduction may be made in this expenditure. Surely that is a better course than to continue to look more and more to the Consolidated Fund, with the certain result of increasing the aggregate which is raised year after year by the tax collectors of the country. Several hon. Members have spoken of the odious character of tax collectors, and I perfectly concur with those who say it is infinitely easier to raise money locally than Imperially. I think that the House would commit a grave political error were it to add to the amount of the sums annually voted by this House. Many countries have been in danger from the condition of their national finances, but none, to my knowledge, from that of their local finances. Before the Assessed Rates Act passed, the rate-collectors of London used to find it necessary to take out five or six thousand summonses against defaulters. That never created any real public excitement; but if, instead of being the collectors of local rates, they had been the collectors of Imperial taxes, it might speedily have been a source of political danger. The proper way of dealing with this question is to determine what may rightly and conveniently be treated as local charges, and, if it appears that the present mode of raising local taxation is unfair, then to see that it is remedied. There is, however, no logic in saying that because the present system of raising money may be inequitable, therefore the local expenditure shall be made a national charge. Considering that the Government contemplate introducing a Bill upon this subject, I am really fighting the question with my hands tied, for I surely could not be expected to anticipate the introduction of that measure by fully explaining the views of the Government on the subject. But I am happy in being able to state that some of those who have addressed the House have warmly endorsed some of the provisions of the Government measure, which actually embodies the suggestions they have made.

The hon. Baronet, in placing an analysis of local taxation before the House, first raised the 17,000,000*l.*—the present amount of rates—to 20,000,000*l.*, and, having done that, he dividedit into two parts, one of

12,000,000*l.* for Imperial purposes, and the other of 8,000,000*l.* for Local requirements, and he took the years 1776 and 1839, and compared them with the year 1869. But why did he do so?

[Sir Massey Lopes: I took 1776 because it was the only year which afforded trustworthy statistics at that period.]

Mr. Goschen: The hon. Baronet has not stated why he has chosen the year 1839.

[Sir Massey Lopes: Because I thought it would best elucidate my argument if I took thirty years and then ten years, thus showing the increase in thirty years and also the increase in ten years.]

Mr. Goschen: No doubt it is a very convenient way to deal with the subject by decades, but the House will find that a few years forwards or backwards will make the results perfectly different. But why did not the hon. Member follow up his system of decades? If he had taken the year 1829, or, still better, 1819, what a beautiful year it would have been; and if he had taken periods of fifty, forty, thirty, or twenty years, he would have found many years when the poor rates were as high as now, and when they were borne by property not worth half its present value. And he would further have found that land has, in the progress of time, been gradually relieved from rates which would have staggered the House by their magnitude; and that, in fact, landed property at the earlier period of the century was infinitely more heavily burdened than now; and if he had pursued his inquiry a little further, he would have discovered whether it was in the agricultural or in the urban counties that the greatest increase in rates had taken place. The hon. Baronet has referred to such trifles as the expenditure on Militia storehouses and the registration of births and deaths.

[Sir Massey Lopes: There are 100 Militia storehouses in my own county (Devonshire).]

Mr. Goschen: I will come presently to the case of Devonshire, and a very interesting county it is. I was about to refer to these additions to the county rate, which are small in comparison with the concessions which the landed proprietors in counties received from Sir Robert Peel in 1846, in anticipation of losses which they never sustained; and, as the hon. Baronet has placed those items before the House, I will place before it other items. It is true, as has been stated by him, that, compared with some years, there has been an increase of 8,000,000*l.* in the rates. There were years when rates amounted to 10,000,000*l.* and even 12,000,000*l.*, but I will take them at a time when they were 8,000,000*l.*, and when the local rates were not so numerous. There is the old historical poor rate, that great and most deplorable blot upon the country. There is the sewers rate, dating as far back as Henry VIII., and there is the county rate, of which the hon. Baronet so much complains; but side by side with these there have grown up rates of which no notice has been taken to-night, borough rates, local improvement rates, and sanitary rates in towns. The first date from 1836, but did not come into force to any extent until 1841. Then in 1848 and 1858 the Public Health Act and Local Government Act were passed, under which various sums are raised in boroughs and towns, and it is a remarkable fact that, of the 8,000,000*l.* increase referred to by the hon.

Baronet, 5,000,000*l.* are due to town rates, raised in the small towns as well as in the large and improving cities of the empire. ["Hear, hear!"] I am delighted to find you are agreed on those points, because I am not opposed to the House dealing with local taxation. In fact, the Government are prepared to deal with it, and there is a Bill upon the subject ready to be introduced directly the business of the House will allow it to be done. It is necessary, however, that the House should thoroughly understand where the shoe pinches. It will not do to lump all the rates together, and exclaim against their increase all over the country. Let the House ascertain what it is that causes an increase of rates, and supply a remedy where the grievance is the greatest. Let all interests be fairly considered; but let them discriminate between them, and see where the greatest grievance lies. The increase of 5,000,000*l.* has occurred in the towns, but when the hon. Baronet speaks of charging some of the expenditure for local purposes upon the Consolidated Fund, he speaks of taxes connected with the county rate which fall upon the owner of land. ["No, no!"] The hon. Baronet continually used the words "owner of land."

[Sir Massey Lopes: I used the words "real property" when speaking of land, and I never intended to draw any distinction between houses and land.]

Mr. Goschen: The hon. Baronet is perfectly right not to draw any distinction between houses and land; if he had done so, he would have found his argument soon fail him. If the taxation upon real property were divided into two portions, it would be found that the rates have increased infinitely more upon houses than upon land. ["Hear, hear!"] I rejoice that where I expected difference of opinion I have found unanimity. I am glad to find it admitted that the case of houses is infinitely stronger than the case of land. That is a point which I would beg hon. Members to bear in mind. And let it be remembered that in towns the rates are mainly paid by the occupiers. When the hon. Baronet says the interests of the occupier and the owner are identical, I should like to know the views of the London ratepayers on that point. In the case of land, it would make comparatively little difference in the long run whether the owner or the occupier paid the duty. I say "in the long run" and not "in the short run," because there is most certainly a time when it would make a great difference to the farmers whether they have to pay in the first instance or not. And the hon. Member has, indeed, been delightfully candid upon the point. He said—"If you separate the farmers from the owners of land, we shall not be able to oppose you as we do now." But, to return to the increase of 8,000,000*l.* in rates, for which I have to account. Of this amount, 5,000,000*l.* is, as I have said, caused by the borough rates and improvements in towns, 2,000,000*l.* out of the 5,000,000*l.* being due to the metropolis alone. The next item is an increase of 2,000,000*l.* in the poor rate; but has that increase fallen upon houses or upon land? Out of that 2,000,000*l.*, 1,600,000*l.* is due to one hundred and fifty urban unions, and the balance only of 400,000*l.* is due to five hundred rural unions in the country. The lion's share, therefore, evidently falls upon the unfortunate towns. No doubt these towns have, as regards general rates, improvements by way of compensation, and the greater portion of these rates has been deliberately incurred; but this circumstance does not affect the fact that they bear the burden. I have

thus accounted for 7,000,000*l.* out of the 8,000,000*l.*, and have 1,000,000*l.* still left to account for. Of that 1,000,000*l.*, 500,000*l.* is due to the rural police. And on this point I will ask whether hon. Gentlemen opposite agree with the hon. Baronet who has brought forward this Motion, in believing that it will be better if the direction of the police is taken out of the hands of the local authorities? There may be arguments in favour of such a change; but I believe that, if deliberately proposed, it would not receive the sanction of Parliament. I believe three out of four among hon. Gentlemen opposite would vote against relieving the counties and municipalities from the responsibility which at present rests upon them. Moreover, do hon. Members think that, if this is done, the county magistrates will occupy their present position? What will become of Quarter Sessions? And though the hon. Member for South Norfolk (Mr. C. S. Read) has spoken in no very handsome terms of Quarter Sessions, still they are a very material part of our local administration. Well, there remains now but 500,000*l.* to account for, and this is due to the same class of modern rates to which I have before alluded. I could easily run through the several items that produce it; but I do not wish to weary the House upon that point. I will only adduce, for the sake of example, the burial boards as one of the items of urban expenditure accounting for this 500,000*l.* I hope I have now shown the House that there is nothing vague in this increase of rates, but that it can be traced to certain definite causes chiefly connected with the large towns.

Reference to the Returns moved for by a right hon. Gentleman opposite (Mr. Hunt) will afford further proof of my position. It will appear that the average rate in England and Wales is 3*s.* 4*d.* If we divide the country into urban and rural districts—if we take the one hundred and fifty urban unions, and the five hundred rural unions, we shall find this result—The average rate of the towns is 4*s.*, whereas the average rate of the rural districts is only 2*s.* 9¼*d.*, showing that the former exceed the latter by no less a sum than 1*s.* 2¾*d.*, or 44 per cent. These are facts that cannot be denied. I will state another fact. There is an increase in the number of paupers, which is mainly due, no doubt, to the towns and not to the country. Possibly the modification in the law of settlement has increased the number of paupers in towns as compared with that of the country. The legislation in this direction has been fair and just, but still the fact remains.

Now, we have been told this evening something about the effect of Imperial taxation upon real property. That is also a matter upon which Government have made inquiry, and the results are remarkable in many ways. The hon. Baronet asks that we should make each class of property contribute equitably towards national burdens, but equitably does not mean equally. I think that, if the hon. Baronet will look to foreign countries, or examine the history of his own, he will find that at no time has it been held that the taxes upon land are the same as upon other kinds of property. Many countries of Europe derive their chief taxation from the land, and it is thereby burdened with a weight of taxation quite unknown in this country. Now, putting land and houses together, what do they contribute towards the Imperial taxation of the country? In England they contribute 10½ per cent.; in France, 29 per cent.; in Prussia, 15 per cent.; in Holland, 22 per cent.; in Belgium, 37 per cent.;

in Austria, 26 per cent.; and in Hungary, 38 per cent. I do not wish to push this argument beyond its legitimate conclusion, nor do I desire to overstate my case, for what the Government are anxious to do is to inform the House of the incidence of Imperial and Local taxation. Neither do I wish to argue in a controversial manner, and if I have been betrayed into doing so, I am exceedingly sorry. What I have intended to do has been simply to show how the land lay; and the general conclusion at which I have arrived is, that the land of this country, as regards Imperial taxation, lies in an exceedingly comfortable state. I wish next to ask the House how much they think that land, exclusive of houses, pays towards Imperial taxation in the United Kingdom, as regards both amount and percentage? With respect to amount, land by itself pays only 3,000,000*l.* out of the 65,000,000*l.* of taxation, and the percentage is 5½ per cent. [An hon. MEMBER: Land and buildings?] These figures apply to land as separate from houses, and are taken from the schedules of the income tax. They shall be submitted to the House in order that they may receive all the investigation of which they are capable, for the Government have been anxious to exhaust this subject as far as possible, and they have tried to do so in a conscientious manner. I will now state the percentages paid by land only towards the total amount raised by Imperial taxation. The amount paid by land alone in England is 5½ per cent.; in Holland, land alone pays 9 per cent.; in Austria, 17½ per cent.; in France, 18½ per cent.; in Belgium, 20½ per cent.; and in Hungary, 32½ per cent. What do these facts prove? They prove that, as regards Imperial taxation, land in this country is in an infinitely better position than land in any other European State. In every other country the Imperial burdens upon land are greater than in England, and the figures contained in the Report which I will present to the House will moreover show that, taking land and houses together, and putting together both Imperial and Local taxation, the rate in England would not exceed by more than 2 per cent. the amount paid in France and other European countries. There is thus a slight increase if land and houses are put together; but taking the case of land alone, the advantage is very much in favour of England. I can also give the House the rate in the £. which represents the burdens on land for Imperial purposes in this country and elsewhere respectively, and at the same time I will place before the House the rate in the £. of the burdens on land at various dates in the present century. In 1826 the rate on real property for Imperial and Local taxation was 4*s.* 4*d.* in the £.; in 1843 it was 3*s.* 7*d.*; in 1851, 3*s.* 4*d.*; in 1862, 3*s.* 6*d.*; in 1869, 3*s.* 3*d.*; and in 1870, 3*s.* 2*d.* The aggregate rate in the £. on real property has been decreasing since 1826.

The conclusion which is forced on me by these figures is that great care must be taken to ascertain accurately the actual facts before legislating. There are doubtless questions connected with Local Taxation which require to be dealt with, and the House ought not to shrink from facing them, for there is much that is amiss and ought to be put right. The House, however, ought not to commit the error of running away with the idea that the sum and substance of this matter is that the burdens placed upon land in the way of taxation are excessive. It is an open question as to what views hon. Members may hold on the subject, whether the land ought to pay an equal proportion to other property or a greater; but, as a

matter of fact, comparing land in this country with land in other European States, the case, as regards England, is not at all desperate, while the price which land will fetch in this country is a proof that the burden is not quite so intolerable as some hon. Members opposite might lead the House to suppose. The hon. Baronet has spoken of Devonshire, and the case may be illustrated by that county, which is mainly agricultural. The average rate in that county was 4*s.* 8*d.* in 1803; in 1815 it was 3*s.*, and in 1826 it was 3*s.* 2½*d.*, and those sums included the poor rate, the county rate, the church rate, and the highway rate. The figure for Devonshire at the present time for all rates is 3*s.* 3*d.*; therefore that county now stands almost exactly in the same position as in 1826. The hon. Baronet has spoken of the rates paid, and contends that there has been a fictitious rise in the rateable value. But what are the actual amounts expended? In 1815 the expenditure in Devonshire was 285,000*l.*; in 1868, including all the rates, it was 332,000*l.*, an increase which ought not to frighten the hon. Baronet. I find this remarkable fact in going through the counties of England, that, wherever there is a large town in a county, the rate in that town is higher than the rate of the county itself. I have not heard either of the hon. Members for Plymouth address the House; but how does the case of that town stand? The average rate of Devonshire is 3*s.* 3*d.*, while the rate in Plymouth is 8*s.* 10*d.*, in Stoke Damerel 6*s.* 4½*d.*, and in Stonehouse 5*s.* What, then, is the remedy proposed? The hon. Baronet practically suggests that Plymouth shall remain almost in her present position, but that to all the rural unions grants shall be made out of the Consolidated Fund. His argument as to the many purposes dealt with by means of the county rate practically leads him to that. That is surely not the way in which to approach the subject; for it will shake the foundations of the whole local administration of this country. The hon. Baronet would not be supported by his party in the remedies which he proposes. They may vote for an inquiry, or for a Committee; or they may say that the Government ought to pay certain definite charges; but I am sure those who sit on the front Opposition bench will resist, as the Government have resisted, any general onslaught on the Consolidated Fund, by which an injustice will be created in attempting to remedy a grievance. If such charges are to be put on the Consolidated Fund, what is to be the position of Scotland and Ireland? There are no able-bodied poor, to speak of, in Ireland, and relief is not given to able-bodied persons in Scotland; therefore, it will be unjust to those countries to make any such contribution from the Consolidated Fund, and any attempt to meet this grievance, by simply granting a certain proportion of aid as compared with the expenditure, would give most legitimate cause of complaint to those who would bear their share of the new burden while deriving no share of the benefit.

There are, however, other considerations which I should like to point out to the House as regards the poor rate. In many counties pauperism is actually hereditary, and throughout the whole of this century such counties have been amongst the highest rated on account of the administration of the Poor Law. One of these counties is Sussex, in which the rate at one time was 8*s.* 7½*d.* in the £. In many counties wages are low, and the poor rates are high, while in others wages are higher, and

the poor rates are lower. Are those counties in which wages are high to contribute towards the Consolidated Fund in order that there may be a reduction of the poor rates in those counties where wages are low? I do not wish to place before the House the list of peccant counties in this respect; but, singularly enough, they are, with only one exception, all situated in the South of England. If a line were drawn across the country from west to east, from Monmouth to the Wash, there would be found below it all the counties in which the rates are above the average, with one single exception. Many northern counties, on the other hand, are distinguished by the lightness of their pauperism. Once more I wish to call the attention of the House to the difference between the rates for pauperism and the charges for town improvements. It is rather a disgrace to a county to have the poor rate very high, for that state of things is often due to social causes or to faulty administration; but, on the other hand, high rates for improvements are frequently much to the credit of a borough. The House must distinguish between those rates which are hereditary burdens on account of Poor Law administration and those rates which are adopted to make sanitary or other improvements.

As regards the hereditary burdens, the hon. Baronet has said they almost become a rent-charge on the owners of land; but they have been so from the beginning of the century. Most of the great estates in this country have been bequeathed and inherited, bought and sold, subject to those identical rates which, according to the statistics of Mr. Dudley Baxter, have so greatly increased the burden on property. Is that burden to be transferred from the land on which it has long been a rent-charge and added to the general taxation of the country, which is already high enough? If all the charges which have been mentioned are imposed upon the Consolidated Fund, how is the money to be raised? Will it be answered, "By means of the income tax"? What has Mr. John Stuart Mill said in reference to taxes on land?—

"In most countries of Europe the right to tax, as exigency might require, an indefinite portion of the rent of land has never been allowed to slumber. In several parts of the Continent the land tax forms a large proportion of the public revenues, and has always been confessedly liable to be raised or lowered without reference to other taxes. In England the land tax has not been varied since the early part of the last century."

He has also said—

"The same remarks obviously apply to those local taxes of the peculiar pressure of which on landed property so much has been said by the remnant of the Protectionists. As much of these burdens as is of old standing ought to be regarded as a prescriptive deduction or reservation, for public purposes, of a portion of the rent. And any recent additions have either been incurred for the benefit of the owners of landed property, or occasioned by their fault, in neither case giving them any just ground of complaint."

Is it, then, to be held that the House shall remove what the hon. Baronet calls the old burdens? Is it right to decide by a "rule-of-three sum" how much of these burdens shall be transferred from what has been called a rent-charge on the land?

I hope these considerations will guide the House in determining the proper course of legislation on this subject. The Government have been

asked for information. Of this I have already attempted to give a part; but the House shall have in print, and in a more perfect form than I can present to them in the course of a speech delivered at a late hour of the evening, all the details with regard to the incidence of Imperial and Local taxation. The House shall not be called upon to vote on the Bill which the Government intends to introduce before it is in full possession of all the facts of the case. Before I sit down, I must repeat the question I put to the House at the commencement of my remarks—"What are you desirous of doing?" Is it necessary to go on inquiring, or shall the Government lay on the Table a Bill providing what they believe to be the best means of remedying those grievances which are acknowledged to exist? The Government have an immense work to perform, and I trust they will receive the co-operation of the House. I hope hon. Members will not vote for the Resolution proposed by the hon. Baronet, as such a vote will amount to the expression of an opinion that the Government ought not to act without further inquiry. If, on the contrary, you vote for the "previous question," you will be supporting the Government in their view that the matter is quite ripe for settlement. I beg to move the Previous Question.

SPEECH

Delivered by Mr. GOSCHEN in the House of Commons on the 3rd of April, 1871, on Moving for Leave to bring in the "Rating and Local Government Bill," and the "Rating and House Tax Bill."

I RISE to redeem the pledges given by the Government to the effect that they were prepared to submit measures to Parliament on the subject of Local Rating and Local Government.

The House is aware that these two subjects are so closely interlaced that it is scarcely possible to deal satisfactorily with the one without also dealing with the other. The reason is plain. In both cases it is the ratepayer who has the *locus standi*, and it is impossible to touch the question of local government without dealing with the areas of rating, and equally impossible to deal with the areas of rating without disturbing the present incidence of local rates. The Government, in dealing with this question of local government, are also desirous to adopt as many as possible of the recommendations of the Sanitary Commission; but every one who has studied this question of local government and taxation is aware that the subject is so vast that it is impossible to deal with every portion of it in one bill or in one session. We must endeavour to legislate as far as we can; and, above all things, I think it is our duty to make up our minds clearly as to what we want, and to put a stop to that piecemeal legislation as regards local government which has produced the chaos at present existing. One of the sources, the endless sources, of confusion in this matter of local government has been that, in the various enactments which have been from time to time passed respecting it, the need of the hour only has been considered. Whether it has been the Government or a private Member who has proposed legislation—often wise and beneficial legislation—on the subject, the Bills they have introduced have generally looked to the immediate object before the House at the time, and never has the attempt been made to fit in the new pieces of legislation with the old. The consequence is that the whole country is covered with overlapping areas and conflicting jurisdictions. It is impossible to lay hold of any one principle that has guided Parliament in this matter, and the most zealous efforts of the Royal Commission to which I have referred were directed towards bringing out that portion of the subject in the most striking relief.

And not only is there this difficulty as regards jurisdiction, areas, and purposes, but that same confusion has been reproduced, and reproduced from the most remote times, in the case of the rates which were at the disposal of the various local authorities. There was, in the first instance, the old poor rate. Afterwards, new purposes had to be defrayed by additional taxation, and for some time, every such new purpose was to be provided for by a new rate. At a later period a portion of these rates was merged in the poor rate, and the overseers collecting the poor rate were directed to pay out of the poor rate a certain amount to other purposes; but it was found that, owing to the overlapping of the areas, it was impossible to levy the whole of the new rates with the poor rate; and, consequently, we have had this anomaly, that while, for instance, the county rate is generally levied with the poor rate, there are cases in which it is levied separately. In the same way the borough rate has generally been levied with the poor rate; in other cases it was not so levied; and in the Annual Reports published by the Poor Law Board there is one column to this effect—borough, hundred, county, and police rates paid out of poor rates. The amount which was contributed to each of these rates no Report has ever stated, and no person, as far as I can discover, has ever yet analysed it. The confusion is increased by the fact that the accounts of these various authorities are made up to different dates. With some the year ends in September; with others on the 31st of December; with many on the 25th of March.

The consequence is, that it is impossible ever to arrive at any coherent view of the whole of our local rates. This matter has formed the subject of two Committees which have sat on local taxation; and there has been entertained for many years past the view that it is absolutely necessary that all rates should, as far as possible, be consolidated, and the same principles applied to all rates. The truth, Sir, is, that we have a chaos as regards authorities, a chaos as regards rates, and a worse chaos than all as regards areas. And not only that, but every different form of election which it is possible to conceive is applied to the various local authorities who administer these various rates in these various areas. It is a curious fact, that, while we might expect to find not identical, yet, at all events, very similar, principles governing the election of guardians, the election of local boards, the election of highway surveyors and overseers, and the election of other local and parochial authorities, yet in all these cases a different form of election actually prevails. In some instances, you have an election by plurality of votes, in others by single votes; in some instances you have an election by owners and occupiers, in others by occupiers only; and where you have a plurality of votes, the scale varies—there being, for example, one scale for the election of guardians, and another for the election of highway surveyors.

Now, the Government are anxious to deal, as far as possible, with these matters, and to see whether some kind of order cannot be introduced into what I have called this chaos. But, quite separate from that subject, at least, in the minds of members of this House, although, as I have shown, intimately connected with it, is the question of the burden borne by the various classes of property. Side by side with this question of simplifying local administration, it has been the duty of the Govern-

ment carefully to examine, and take their decision upon, the allegations made by ratepayers in the towns and in the country that certain kinds of property were unduly burdened, and that, quite irrespective of administration, it was necessary, from a financial point of view also, that great reforms should be effected. We have had to consider these two classes of subjects—first, the improvement of local administration with a view to simplicity, and next the alleged grievances of the ratepayers. On both of these topics it devolves on me to address the House to-night. The House will observe that notice has been given of two Bills; and the reason is this—that, so far as local administration is concerned, we do not propose to deal this year with the metropolis. I think the House is aware of our intention in that respect. Our reforms in regard to local government are applied to England, exclusive of the metropolis. But it will be seen that, when we come to the second branch of the question—namely, the grievances of the ratepayers—it would be exceedingly difficult to take measures that would apply to a part of the kingdom only, and not to the whole. Consequently, it has been requisite to divide the subject into two portions, so as to meet that difficulty.

I believe, Sir, that I may assume that the House is acquainted with the vastness of the matter of which we are treating, and I need only repeat that the amount of the rates levied in England and Wales is 16,500,000*l.*, and if to that you add the amount raised by indirect taxation, such as tolls, dues, and fees, and if you further add the subventions made by the Government, the receipts derived from the sale of property and from rents and miscellaneous sources, and likewise the receipts derived from loans, you will get a total of 30,000,000*l.* sterling administered by local authorities. The total for England, Scotland, and Ireland is 36,000,000*l.*; but for England and Wales alone it is 30,000,000*l.* Then, as regards the number of bodies administering these funds: in a Report circulated among hon. Members this morning, there is an enumeration of the various classes of local authorities. They amount to about twenty; but some of these are what may be called maritime authorities—managing harbours, ports, and bridges; and if you deduct these there will remain sixteen different classes of local authorities, elected, as I have stated, generally upon different principles, proceeding in an entirely different manner, and standing in very little relation to one another. I am sure the House will feel that we must approach this subject with considerable anxiety, and it will be our duty—and I hope we shall be able to do it with success—to appeal to the House to support us in our task, irrespective of the local pressure which is certain to be brought to bear on many hon. Members when we come to deal with existing local institutions. But the desire for reform is so great that I feel confident that the House will give us that support, and that the country itself will not be unwilling that some of the older forms of local government should be materially changed, provided we thereby secure simplicity and improvement.

In the first place, I may say that the Government purpose accepting, in its entirety, the Resolution of a Select Committee of this House which sat two years ago, and decided in favour of the consolidation of all rates into one. That Resolution was re-affirmed by the Select Committee which sat last year. The Government propose, in the first

instance, that, instead of the present system under which various authorities are entitled to levy separate rates, only one rate should be levied; and that every authority now entitled to raise funds should obtain those funds by a requisition upon one single local authority. We propose, for example, that the boards of guardians, the highway boards, the county justices, the local boards, the town councils, and all the bodies who will have a claim on a particular parish, should each, on a particular day in the year, send in an estimate of the particular amounts which they will require in the course of that year. The parish officers will add all these together, and will accordingly be enabled to make an estimate of the total sum that will be required from the parish for the whole of the year. A demand-note will be sent to each ratepayer, specifying all the items of which the rate is composed. It will have to state that so much is collected for the relief of the poor, so much for the purposes of the highways, so much for the county expenditure; but the whole is to be thrown into one, and to be collected in one sum. I will give the House the general form in which we propose that this shall be done:—"On and after the 25th of April, 1872, a rate, called the consolidated rate, shall be made and assessed in every parish under which all sums hitherto levied under the form of different rates shall be raised, and all sums usually paid out of such rates shall be paid out of such consolidated rate of each parish on the requisition of the authority entitled to demand payment of such sums." This one reform, it appears to me, will be of considerable use and convenience, because, not only will it effect a considerable saving in the cost of collection, but it will introduce such simplicity into the rating system that every ratepayer will know what he never knows now—namely, the amount which he has to pay in the course of the year in the shape of rates. But besides the advantage of every ratepayer knowing what he will have to pay, the House will see that this change, small as it is, involves many corollaries, because the rates now collected separately are made upon different principles. They are made upon different valuations, and to a certain extent they are subject to different deductions. For instance, two years ago the Assessed Rates Act was passed, by which the owner was made rateable instead of the occupier in the case of certain small tenements under the value of 8*l.* in the country, and of 20*l.* in the metropolis. That Act only applied to the poor rate, and, consequently, you have this anomaly, that, while the owners of this class of tenements are rated for the poor rate, it does not follow that they are rated for other rates at all. Thus, it is possible that in a town where the occupier is not rated to the *poor rate*, but the owner is, the occupier may be rated to the *general district rate*, while the owner is not. Such cases are, of course, extremely intricate and complicated; but they are further complicated by the fact that in certain cases where the owner is rated one rate may be subject to deductions amounting to 30 per cent., while another rate may be subject to deductions amounting to 40 or 50 per cent. In such divergence, no principle can exist; and as the House has adopted the practice of rating the owner instead of the occupier, below a certain line, in the case of the poor rate, there is no reason whatever why precisely the same principle should not be extended to other rates, and therefore to the proposed consolidated rate. Therefore, by a clause in the Bill, it is proposed to enact that the principle of the Assessed Rates Act shall apply to the

consolidated rate, so as to put an end to the existing anomalies in the case of deductions from rates.

As regards the question of audit, the Government propose that, having one consolidated rate, we shall also have one consolidated audit of all local funds throughout the country. At present, the expenses of the guardians, and those of the local boards, are very carefully audited by the Poor Law auditors; but those of boroughs are exempted from this public audit. The accounts of highway surveyors are only audited by the justices, who do not at all examine the legality of the expenditure, but simply see whether the accounts are correct according to the vouchers. There is also this difficulty—which every person conversant with the subject is aware of—namely, that, if one of two accounts is audited and the other is not, a collector who collects both rates will frequently make good defalcations in that which is audited out of that which is not audited. No doubt there may be some little reluctance on the part of certain local bodies to adopt this general system of audit; but I trust that will be overcome in a very short time.

I now come to another difficulty, which is of a far more serious character. The House is aware that the political franchise under the present law depends upon the payment of the poor rate, while it is not affected in any way by the non-payment of other rates. The Government, therefore, have had to consider what will be the position of the ratepayer and of the voter if, when the consolidated rate is substituted for the poor rate, the former should remain unpaid. This is a subject of some difficulty, because the consolidated rate will possibly be twice as high as the poor rate, and therefore it would be unjust to require that the franchise should be dependent upon the payment of this higher rate. The House is aware that by the Assessed Rates Act the vote was reserved to the occupier, notwithstanding the rate was paid by the owner; and therefore it does not seem that the House attached much value to that part of the Reform Act which required that the rate should be paid by the voter. The Government, therefore, propose not to raise the qualification, as they would do if they enacted that the consolidated rate shall take the place of the poor rate, but to make the fact of being rated to the consolidated rate, and not the payment of it, the qualification for the franchise. The Government would not have dealt with matters of this semi-political character in a Bill like this, had it not been absolutely necessary to encounter the difficulty, if they desired to prevent the creation of a consolidated rate from practically disfranchising a large number of ratepayers.

In connection with the consolidation of the rates, we propose to make another very considerable reform—namely, to appoint paid collectors all over the country. The system at present in vogue by which the rates are collected, in many places, by unpaid overseers, who are only indirectly responsible, ought to be abolished. The system of the appointment of paid collectors would be far more efficient, and, where it has been adopted, it has led to considerable economy in the collection of the rates, notwithstanding the salaries paid to the collectors. We do not insist upon every small parish appointing and paying its own collector—we permit a certain number of small parishes to group themselves together, and to appoint a paid collector between them.

As far as I have gone, therefore, it will be seen that the Bill proposes the consolidation of all rates into one, the enforcement of a general audit, and the appointment of paid and responsible collectors.

The next question we have had to determine was over what area is this rate to be collected, and we have chosen the parish. And this brings me to the general question which forced itself upon the Government throughout the whole of their preparation of this Bill—namely, what area shall be taken as the unit in dealing with the aggregate areas into which the country is covered? As they at present exist, the areas overlap each other, parishes, and unions, and districts being mixed up together, and differently portioned out for various rating purposes. It has been said that the Poor Law union might be utilised, so as to be made the principal area for local government. An examination has proved that it is almost impossible to adopt that view, and for this reason: that, out of the total number of six hundred and fifty unions, there are two hundred and fifty, at least, partly situate in one county and partly in another; and, what is still more serious, that, in the case of boroughs, a borough is very rarely coincident with a union. A borough is generally partly in a union, and partly out of it. Again, unions do not coincide with highway districts; and the question, therefore, to determine is, whether a union is an area which you can so touch as by a rectification of its boundaries to bring it into a more regular form? Examination shows that a union is precisely an area the most difficult to touch, and that because of the poor rate. You would be introducing a new Union Chargeability Bill, and changing entirely the rates in every union in the country, if you were to begin to deal with the boundaries of unions. And, again, unions have been so mapped out that the workhouse might be in the central part of the union; and if you were to do anything to rectify the boundaries of the union, it would be necessary for you to consider what distance the poor would have to travel in order to get to the workhouse. You would have to reconstitute the whole of the unions in the country, in order to make them coincide with the boundaries of boroughs, with the boundaries of highway districts, and the boundaries of counties. On the whole, therefore, after mature consideration, it has been thought best to make the parish the general unit for local administration, the rectification of the boundaries of a parish being infinitely easier than the rectification of the boundaries of a union. Nothing would conduce more to the simplification of our local administration than the securing of this object—that no parish should be cut in two by the boundary of any other area—that there should be a given number of parishes in a union, and a given number in a highway district. We propose, therefore, to deal with parishes. But we are met with this difficulty: that, of all the defective arrangements for the purposes of local administration, the arrangements of the parish are probably the worst. You have overseers in the first place, who are really appointed by the justices, though nominated by the vestry. It is, however, a striking example of the general ignorance upon these subjects that even Parliament at one time clearly did not know this. Although there is no legislative enactment whatever which requires vestries to be called together on a particular day for the election of overseers, yet in one of our Highway Acts it was laid down that the highway surveyors should be

appointed at the same vestry meeting as that at which the overseers were appointed. Besides overseers, you have the vestry; you have, in many agricultural parishes, inspectors of lighting and watching; you have waywardens or highway surveyors, all elected in a different way, and not brought together in any systematic manner. I believe my right hon. friend the Vice-President of the Council and my right hon. friend the Home Secretary have found the greatest difficulty in working the Education Act, and many sanitary acts, because they do not know with whom they ought to correspond in any particular parish. It may be said that the overseers are the oldest parish officers, and that they should represent the parish; but they have no functions except those definitely assigned to them by statute. As to the vestry, its powers are most undefined. You have no one to convoke it, and no one to preside over it; everything is done in an irregular manner. The vestry is not bound to meet at stated intervals. It has no continuous existence. It cannot hold property. Trustees must hold property for it. The House might say, Is this the organization which you wish to make your unit in your new scheme? My answer is that we propose to reconstitute the parish entirely. We propose that there should be in every parish what I will call a "civil head," a person who shall be responsible for the affairs of that parish. We propose that the ratepayers in every parish should annually elect from themselves a person, to be called chairman of the parochial board, and that he shall be associated with a certain number of other members of the parochial board, varying from three to twenty, according to the population of the parish, and that to this regularly constituted body, the parochial board, should be transferred the duties now exercised by the overseers, by the highway surveyors, by the lighting and watching inspectors, and the executive duties of the vestry, such, for instance, as those which it now possesses, although the House may not be aware of the fact, as a sanitary authority. It is exceedingly difficult in a large parish to cause a vestry, which consists of all the inhabitants of the parish, really to do business. They exercise their proper functions when they determine on the adoption of Acts of Parliament which are voluntary; but so far as concerns the carrying out of Acts of Parliament, the making of contracts, the construction of sewers, and business of that kind, it is quite clear that a vestry is not a proper, competent, or efficient authority; and so strongly has that been felt that in many cases the tendency of legislation has been to appoint what may be called a committee of the vestry. In some parishes you have select vestries created for the same reason, which have superseded the old parish authorities, and perform many important functions. As between vestries and select vestries the choice has to be made between a vestry which is too large for the performance of business and a vestry which is too small really to represent the wishes of the parish. Generally speaking, it is readily admitted that the whole of this question of vestries has been in a most unsatisfactory state. The Government, therefore, propose to have a small board—whose functions I do not wish at all to magnify—and to constitute them into the executive of the parish, with a chairman of the parochial board, who is to be its organ and mouthpiece, and to represent it in every sense. He will be the authority to prepare the various estimates and to make a rate. He will make a rate without, as at present, going through the empty form of obtaining the sanction of the justices. At present you have no authority

in a parish who can make a rate unless it be the overseers; but the office of overseer is generally felt to be a burden. It is liked by no one. We intend that the chairmanship of the parochial board shall be an office of honour, and we should hope that the chairman of the parochial board would be the principal person in the parish. We trust that the person who may be elected chairman will inspire the ratepayers with confidence that the financial affairs of the parish are safe in his hands, and in those of the parochial board. We propose "that there shall be elected by the vestry of every parish on the 25th day of March in every year a board, to be called the parochial board, to consist of a chairman, to be named by the vestry, and of such other members as will, together with the chairman, make the whole board consist of such numbers not being less than three nor more than twenty as may be prescribed."

There is a further clause according to which the chairman of the parochial board is to represent the parish in all matters. The House is aware that there are many parishes where the number of inhabitants is so small that they would be unable to elect a board. There are provisions in the Bill which meet that case, and it is proposed that in such places the vestry, if not composed of more than twelve members, can itself become the board. These parochial boards will have to perform all the duties now discharged in a disjointed manner by the various parochial officers at present constituted. There is a good deal that is new in the proposal that we submit to the House; but we think that it is simple; that it will tend to facilitate the conduct of parochial business; that it will bring together into one hand those duties which are now scattered over a number of officers; and that it will insure that responsibility which it would be well worth the attention of the House to provide. These boards will be assisted by the paid collector, of whom I have already spoken. We do not consider that in any case any further expense will be incurred by the formation of these boards, for we shall provide that where there is a clerk of the vestry he shall be clerk of the parochial board. The House must distinctly understand that we leave to the vestry those functions which properly belong to the deliberative assembly of the parish—namely, the adoption or not of voluntary Acts of Parliament. It is the executive duties of the vestry that we propose to transfer to the parochial boards, and we consider that we shall in this way organize the parish in a manner that will be efficient for the conduct of the business that belongs to it.

When the chairman of the parochial board and the board itself have been established in each parish; great advantages, besides those I have spoken of, will be found to attach to the plan. At present, when you wish to combine a number of parishes for any particular object, it is difficult to find any representatives, and the consequence is that it is necessary always to have a separate election. If there be a highway district, it is necessary, in order to get a highway board together, that there should be a separate election in the parish. For your board of guardians you have a separate election, and there is no representative of a parish whom you can lay hold of when you wish to aggregate a number of parishes. But having by the Bill appointed a chairman of the parochial board, who represents the parish, if Parliament should think fit to aggregate a number of parishes for any

particular purpose, the thing is done at once by simply saying that the matter shall be carried into effect by the chairmen of the particular parishes included in the aggregate area. For instance, if we say that a certain number of parishes shall be brought together for sanitary purposes, and that the board shall be composed of the chairmen of the respective parochial boards, the thing is done. That is not our plan for the sanitary objects to which I shall presently have to allude; but I wish to state it by way of illustration, in order to show that, when we have once obtained representatives of the parishes, it is possible to bring them together for unity of action for any purpose whatever, a thing which at present is entirely impossible.

Another important change is this. I wish to do away with the variety of elections, of which I have spoken, and to substitute one annual election for all parish officers whatever. Instead of having one election conducted in one mode for boards of guardians, another in a different mode for overseers, another for highway surveyors or waywardens, I propose that we shall have but one election every year, when all the parish officers shall be elected on one registry, by one mode of voting at the same time and with the same forms. I am sure that is a reform which the House will consider desirable. We propose that this election should be by ballot in the same way as in the parliamentary and municipal elections, in order that there may be one general system throughout the country with which people may be familiarised, and that they may not be continually distracted by various forms of voting. Instead, as I have said, of having separate elections for the various officers, when the election for the parochial board is held, the electors will be called upon at the same time to return Poor Law guardians, and also their representatives at the highway boards. We consider that more interest will attach to the parochial elections if all the representatives are chosen at the same time than if there are scattered elections.

One of the first purposes to which we propose to turn the organization of the parish which I have described is to create those county financial boards of which so much has been said, and which have been so long desired by the farmers. One of the great obstacles in the way has been to find the best mode in which county financial boards could be elected by the ratepayers. There was no difficulty as to the representatives of the justices; but there has been great difficulty on account of the overlapping areas in determining who shall be the representatives of the ratepayers on the county financial boards. It has been suggested that the guardians of the unions should elect representatives; but as the unions overlap the county there would be considerable inconvenience attending such a plan. What we propose is that the chairmen of the parochial boards in the petty sessional districts shall elect representatives from among themselves to represent the ratepayers on the county financial boards. We propose that these boards shall be composed half of representatives of the justices, and half of representatives of the ratepayers, the latter to be chosen by the chairmen of the parochial boards in the petty sessional districts. It will be seen that in this way we bring the parochial organization in direct contact with the county organization, and that a certain number of the officers whom we propose to create by this Bill will sit with the justices on the

county financial boards—a circumstance which will heighten the position of those chairmen of the parochial boards. I need not discuss the separation of the judicial business of the quarter sessions from the administrative business which we propose to give to the county financial board, for that is a matter with which the House is well acquainted.

Up to this point the House will see that we propose to reform, to the best of our judgment, the parish organization, and at the same time to create a new county organization, in which the ratepayers are represented, while we retain, as far as possible, the local character of the organization by making the petty sessional divisions the electoral areas.

I now come to a very complicated part of the subject—namely, the question of sanitary authorities. As regards sanitary matters, broad distinctions must be drawn between the towns and the country. In the urban part of the country you have the following authorities:—town councils, improvement commissioners, and local boards administering certain sanitary laws. Beyond the towns a certain very limited amount of sanitary duties is cast upon the boards of guardians. As regards drainage and sewerage, special districts have been made. As regards the towns the position is not very satisfactory, and for this reason—that you may have in a borough a town council existing side by side with a local board, the town council exercising municipal functions, while the more important sanitary functions are performed by the local board. Now, we propose that, whenever there happen to be two boards exercising jurisdiction over a conterminous area, they should be merged into one, so that there should not be a double board having jurisdiction over the same area. But, with regard to the general question of sanitary jurisdiction, we do not propose—following in this respect the recommendation of the Sanitary Commission—to take away their powers from the present sanitary authorities, such as local boards and improvement commissioners. It may be a question for future consideration whether the number of local Acts may not be worked into a more harmonious whole; but the House will, I think, see that we are proposing considerable changes, and that it would not be desirable that we should overweight ourselves this Session.

The question of most urgent importance is to look to those parts of the country which are at present most insufficiently provided with any sanitary authority. These are the rural districts and the outlying parts of the towns, and they constitute the most difficult parts of the problem with which we have to deal. In the suburbs of large towns you find the most imperfect arrangements as regards sanitary purposes, while in the country districts there is, practically speaking, no authority which carries out the sanitary laws at all. The guardians are not elected for that purpose, while, as far as the vestries are concerned, they are not fitted for the discharge of executive duties. Then we have to consider what should be the sanitary area which we should adopt in the country. It has been suggested that the highway district would be the most convenient as the sanitary district, and the Government have considered the proposal with the greatest care. There is a great deal to be said in favour of the highway

district, because there is some connection between sewers and roads, and the highway district never overlaps the county. But, on the other hand, we had to consider whether the union would not be a better area for this particular purpose. The Sanitary Commission were in favour of the latter area, and we have adopted their recommendation, and taken the union, with some modification, as the area for sanitary purposes in those cases in which no part of the union is contained within the district of a local board or of improvement commissioners. In these unions we propose that the guardians should be the sanitary authority. I admit that guardians are elected for a different purpose; but there is this advantage connected with them—that they have a staff; they have a medical officer and a clerk, and although, for many reasons, it might be desirable to have a sanitary board unconnected with the poor laws, we have come to the conclusion that the ability to utilise their officers for sanitary purposes outweighs every theoretical objection. There are several cases in which we shall not be able to take the whole union, but only a portion of the union; namely, in cases where part of the union may be within a local board district and the other part without. In these cases we propose that in the extra-urban part of the union the sanitary authority should be composed of the guardians of that part of the union and the chairmen of the parochial boards of the parishes contained in it.

By these means we propose to cover the whole country with sanitary boards, and thus to remove the difficulty of the Secretary for the Home Department not knowing to what authority he should apply to carry Acts of Parliament into execution. We have endeavoured to make regulations for the sanitary authority in every part of the country; but we have been unable to carry out the whole of the sanitary code which has been recommended by the Commission. Still, there are some questions of sanitary legislation which could not be postponed, and with these we have endeavoured to deal. We propose that, in addition to the powers at present exercised by various authorities, certain other powers should be conferred on them. Every sanitary authority, for instance, will have the power to provide a proper place for the disinfection of clothes, and carriages for the conveyance of persons infected, or supposed to be infected, as well as hospitals to which infected persons may be removed. Recent events show how necessary it is to deal with this portion of the question at once, and I trust the House will support us in carrying our proposals with respect to it immediately into effect. And now let me turn to the question of the central administration.

We have been considering whether this legislation should remain, as now, in the hands of three or four different Ministers, or whether, having consolidated locally, we should not also consolidate centrally. As matters now stand, municipal rates are dealt with by the Secretary for the Home Department, while the Poor Law rates are dealt with by the Poor Law Board, and there is no Minister in this House whose duty it is to watch every Bill relating to those various charges, in the same way as it is the duty of the Chancellor of the Exchequer to look after the general burden to be imposed on the taxpayers at large. We feel it, therefore, to be expedient to bring matters to a point at which one Minister may be responsible for local finance. The Government are desirous of bringing this

branch of legislation and administration under one head, and the Royal Commission, though approaching the matter from a different point of view, came to the same conclusion. We propose, therefore, that all matters relating to local government and to local rating which are now dealt with partly by the Home Office, partly by the Poor Law Board, and partly by the Privy Council, should be placed under the control of one central department. The natural department to which these subjects would be referred would be the Poor Law Board. As, however, there may be a prejudice against associating the administration of the Poor Law with the administration of local affairs, it will be desirable to change the name of the department.

Although these questions are very important, and although the reforms which we contemplate are considerable and comprehensive, they may be carried out by means of a few clauses, and if the proposals I have indicated are acceptable to the House, I have no doubt that we shall be able to pass the Bill this Session. I must beg to remind the House of the urgency which exists for organization, and all those who are acquainted with our sanitary, municipal, and rating laws, will be ready to admit that the first thing is to get them into order, and introduce some kind of uniformity.

I now approach the question of the ratepayer, on whose behalf four grievances are alleged in this House and elsewhere. It is said that, while most real property is liable to local taxation, there are many classes of real property which are exempted. Again it is said that the system which is followed in valuing certain classes of property unduly favours these classes of property, which, consequently, do not pay their fair share. Thirdly, it is said that the occupiers pay exclusively, and that the ground landlords in all cases, and the owners in many, escape all local taxation whatever; and, lastly, it is said, chiefly by the hon. Member for South Devon (Sir Massey Lopes) in this House, that the occupiers and owners of rateable property bear an unfair share of local and Imperial taxation, and that the Government is bound to provide for their relief.

Now with regard to the first grievance, the exemptions made have arisen chiefly from the wording of the Act of Queen Elizabeth, under which the poor rate is levied. The wording of this Act gave rise to a series of judicial decisions, in consequence of which Government property, metalliferous mines, timber other than underwood, and various other classes of property not so important, have been exempted. We propose to take one intelligible and uniform system, and to render "every hereditament, corporeal or incorporeal," liable to these burdens, with the exception only of certain kinds of property, of the nature of a rent-charge, which are specially exempted by the Bill, because otherwise it would happen that the same property would be charged twice over to the same rate. The effect of these proposals will be that Government property will be rated; but the rule must be universal. We believe that the claims of Government property to exemption are very considerable, and if claims are set up on behalf of municipal buildings, charities, and the like, it must clearly be understood that it may be necessary for us to reconsider our de-

cision on this point. This uniform rule will include metalliferous mines, timber, rights of way, canals, and game, and by adopting it we shall get rid of many of the anomalies which at present are so vexatious. With regard to the question of valuation, the Government would have been very glad if they had been able to introduce a Bill to extend to the country the principle adopted two years ago in the case of London; but we have been deterred from taking a step in that direction, as we have been from proceeding in reference to other points, by the consideration that such a course would considerably lengthen the discussions, and endanger legislation on the main subject of local taxation this Session.

Having thus included some new classes of property, we found that the existing difficulty of discovering the letting annual value in many cases was considerably increased. With regard to metalliferous mines, for instance, we have been much inclined to legislate specially; but we have found so much difference of opinion among gentlemen representing that species of property as to render it impossible for the Government to satisfy each of the interests concerned if the special claims of the different parts of the country were regarded. Under these circumstances, the Government have found it necessary to propose one uniform system, namely, that metalliferous mines should be rated as other property, and the assessment committees must in those cases where royalties have been reserved endeavour to deal with them as with coal mines. With regard to another kind of property, where the system of valuation is very imperfect, it is proposed to make a change. There are many buildings and large houses in the country districts which cannot be valued on a calculation of what they would be let at from year to year, and which in consequence escape paying on a fair rateable value. It causes a considerable amount of not unnatural irritation among the farmers to see a large neighbouring property escape at a low rating for this reason, while their own smaller farms are, as they complain, highly rated. The Government propose, where it is held to be impossible to get the letting value, to take the selling value, minus a certain percentage, as is done in the case of the Scotch railways, and to take 4 per cent. on their selling value as the estimated rental.

I now approach the third grievance, which I call specially that of the ratepayers—namely, the question between the owner and the occupier in consequence of the exclusive payment of rates by the latter. Considering this matter in connection with the evidence produced before the Select Committee last year, the Government have become more and more convinced that both justice and public policy require that the owner shall pay a certain portion of the taxes. At present, through the nature of the contracts made between the occupiers and the landlords, by which the former engaged to pay the whole of the rates, any increased rate which is not foreseen by either party falls entirely on the tenants. This is a question more seriously affecting the towns than the country districts; but it is inexpedient in either case that the landlords should be allowed to contract with their tenants that the local authority should impose no taxation on them. With regard to Imperial taxation, such a practice is not permitted; for if it were legal to make contracts that the whole of the

income tax should be paid by the tenants, the House of Commons would be hampered in its legislation; knowing that on any increase in the income tax the payment would fall not on the landlords, who ought to pay their fair proportion, but exclusively on the occupiers. The result of the present state of things has been that many great improvements in the metropolis, in Liverpool, in Manchester, and in other large towns, have been made within the last ten years exclusively at the cost of the occupiers without the landlords contributing a single shilling towards the expense. The Government have decided that such an anomalous state of things shall no longer exist; and a provision rendering void any engagements, by which owners contract themselves out of the payment of local taxation, is embodied in this Bill. The division of rates between owners and occupiers is not a new proposal, for a similar provision exists in Scotland and in Ireland. In England alone the exclusive payment of rates by the occupiers has been maintained, and I will point out to the House one of the consequences which flow from such a system. Landlords, not being considered ratepayers, have no share at all in the administration of the money raised by rates, although I feel sure that the House will agree with me that it is important both for the interest of the public and for the good administration of affairs that they should take a direct and practical interest in all the great works paid for out of the rates. It may be said that, if the tenant pays an increased rate, he gets a deduction of rent on account of it; but for every small increase of rate the tenant cannot go to the landlord and tell him he must reduce the rent. In the first place the tenant knows that owing to the great loss and expense involved in moving from one farm to another, he will suffer far more than the landlord if he is compelled to leave his farm; and, secondly, whoever of the two contracting parties has to take the initiative in asking for an alteration in the terms of the bargain is thereby placed at a serious disadvantage. Again, I have seen it stated repeatedly that it would be no relief to farmers or occupiers in towns that half the onus should be thrown on the owners. I believe, on the contrary, it will be a very great boon, if unfortunately there should be an increase of rates, that it should be so divided, and for the reason which I have just stated—namely, that the occupier will no longer be compelled, in order to relieve himself of the whole burden of the increased rates, to place himself at the disadvantage of taking the first step in proposing a modification of the terms on which he occupies his holding.

Having dealt with three of the grievances of ratepayers, I now come to the fourth—namely, the general allegation that the owners and occupiers of rateable property together pay more than their share of Local and Imperial taxation. I say, of Imperial, as well as of Local taxation, because these two classes should be treated as one when such an argument is in view. I will not repeat here the argument into which I entered on a recent occasion, showing the great difference, which should never be lost sight of, between the urban and the rural classes of occupiers. I will only remind those who urge this grievance that there is a vast amount of property liable to rates which is only in one sense real property, such as railways, and other industrial enterprises, an item which was almost nil thirty or forty years ago. These classes of property now represent a value of no less than 14,000,000*l.* to 16,000,000*l.* a year, and all contribute

from their profits to rates. I admit that there is a great aggregate increase in the amounts levied for rates. How is it composed? The broad lines are clear and distinct. I allow that there has been an increase in rates generally, so great as from 8,000,000*l.* to 16,000,000*l.*; but of this increase 5,000,000*l.* are due to improvement rates in towns and metropolitan rates of every description. These are rates with which the country has nothing whatever to do. Then there is an increase of 2,000,000*l.* in Poor Law expenditure; but of that, 1,600,000*l.* falls on one hundred and fifty urban unions, and only 400,000*l.* on five hundred county unions. Of the remaining 1,000,000*l.*, only 500,000*l.* are due to the county police. As regards poor rates, I have shown that by far the greater portion of the increase has fallen on the towns. Again, as regards the number of paupers, the increase during the last seven years has been 2 per cent. only in the country, and 36 per cent. in the towns. I cannot find, looking to any part of the statistical materials which have been collected, that there has been any great increase in the rates on land. I have no wish to raise the question between town and country; but in legislating on this subject with the view of remedying a grievance, we are bound to recollect that the ratepayers do not form one homogeneous class; we are bound to see which class it is that is burdened most, and not to hurry to the relief of those who are infinitely better off now than they were forty years ago, and are not so much in need of relief as other large classes of the community. We must consider who are the ratepayers who are most burdened and most entitled to relief. As regards burdens on land, I have formerly indicated that in this country they are not excessive. In this country, land has certainly been relieved, both in respect of Imperial and Local taxation, more than any other country in Europe. There can be no doubt of that, whether we take the subject historically, geographically, or comparatively. It is a mere chimera of the hon. Member for South Devon (Sir Massey Lopes) to speak of land being so heavily burdened with rates and taxes that capital is flying from the land and seeking other investments. Has land fallen in value on account of the taxes placed on it? Have rents fallen on account of the taxes on land? Have the farmer's profits over the country generally been diminished in consequence of the increase on rates? I believe that a glance at the Schedule (B) of the income tax will show clearly that they have not. But if they have, it is upon the farmers that the rates have fallen, and the owners have not paid their proportion of the burden. If the rates had been divided between the owners and occupiers, the occupier would not have had his profits reduced by the payment of the rates. It is impossible for two persons to pay the same rates. If the occupier pays the rates, then the owner does not. But if the returns contained in the Report placed in the hands of hon. Members this morning are examined county by county, it will be seen that in most of the counties there has been a considerable decrease of the burden upon land, as compared with earlier periods, although a comparison of particular years might show an increase, and this decrease is owing largely to the great alteration in the relative proportions of land to house property. If, for instance, we take the case of Suffolk, which is strictly an agricultural county, we find that the annual value under Schedule (A) was 1,150,000*l.* fifty years ago, whereas now it is 2,000,000*l.* The amount of poor rates in that county

in 1813–15 was 215,000*l.*; in 1826–27 it was 290,000*l.*; now it is only 223,000*l.* The rate in the £. was raised from 4*s.* 4¾*d.* in the first period to 5*s.* 1*d.* in the second, and now stands at 2*s.* 8¼*d.* While the Government are prepared to listen to counter-statements, they do not see the grievances that are alleged on the part of the owners of land; but they are prepared to propose a division of the consolidated rate between occupiers and owners—a measure which, they believe, will conduce to the relief of the former. But the Government have further measures to propose. If the burdens on land have not increased, the burdens on houses have most undoubtedly increased to a very considerable extent. It is, therefore, necessary to consider how far relief could be given. It is conceivable that relief might be given either by a local income tax, or by transferring local charges to Imperial funds, or by inventing new taxes, or by the transfer of Imperial taxes to local funds.

As regards the first method, it appears to be impossible to devise an equitable local income tax, for you cannot localise income. An attempt was made in Scotland, and it broke down when an English Lord Chancellor, who drew his 10,000*l.* a year in London, but had a small place in Scotland, was made to pay income tax on the whole of his income, in that country as well as in this. No country has been able to levy a local income tax. In the United States there has not been a local income tax, but a personal property tax. What has been the result of that? A very able Report has just been published by Mr. Wells, who, with two other Commissioners, was appointed to inquire into its working. On the cover of that Report is this sentence:—

"I insist that a people cannot prosper whose officers either work or tell lies. There is not an Assessment Roll now made out in this State which does not now tell and work lies."

In making the assessment to the personal property tax, the oath of the person to be assessed is not questioned, and there is an instance adduced by Mr. Wells, on undoubted authority, in which a man, assessed at $20,000, swore he possessed only $15,000, and swore himself down $1000 yearly, until in the year 1869 he reached $1000; in that year he died, and, as the Report expressed it, "passed to a tribunal where oaths could be inquired into," and his devised property was found to be worth $150,000. Mr. Wells concludes that the system is pregnant with fraud and perjury, and that the house a man lives in is the best test of what he can pay, pointing to England as offering a model system of local taxation, because it has adopted that test. With us, too, there is another important consideration. How far ought we to impair the use of the income tax as a great engine of public finance, to be resorted to in times of sudden pressure, when a great amount has to be raised? Nor can the statements so often made, showing the amount of real property on the one hand, and of personal property on the other—statements from which the inference is suggested that personal income largely escapes taxation—be relied upon. A great part of the personal income thus placed on one side of the account consists of the earnings of the class that has no property at all.

With respect to the second alternative, that of charging certain local charges upon the Consolidated Fund, the Government entertains the greatest objection to it; and I am sure that the House would take such

a step as the transference of many of the branches of local to Imperial administration with great reluctance. It might be right to do so if the case were made out, but the claim is, in fact, made only because other local funds cannot be invented.

The invention of new local taxes, exclusive of a local income tax, the third alternative of which I spoke, appears scarcely to have been deemed practicable in any quarter.

Seeing, therefore, that none of these three alternatives were feasible, the Government have examined the fourth alternative. They have analysed Imperial finances and Imperial taxes to see whether there are any Imperial taxes of so local a character that they may be transferred to the local authorities. After looking through the list of Imperial taxes and consulting with the Chancellor of the Exchequer, who met me in the most liberal spirit, I have come to the conclusion that, as the increase of rates has mainly fallen upon house property, the relief ought to be given in that direction. It is, therefore, the intention of the Government, at a certain date, not mentioned in the Bill, but to be hereafter fixed by an Order in Council, to hand over the present house tax, amounting to about 1,200,000*l.*, in relief of local rates, which would then be levied by, and payable to, the local authorities. This relief will extend to the whole of England and Scotland; but the house tax will not be surrendered until the next financial year. At the same time, I must ask hon. Members clearly to understand that this relief is to be contingent in a certain sense. It may happen that, owing to events at present unforeseen, it will be impossible for the Imperial Exchequer to part with so important a source of revenue as the house tax. With this proviso, however, the Government are prepared to grant it at the date fixed by the Order in Council, believing that they will by this step afford considerable relief to the most heavily burdened class of ratepayers in the most equitable manner. It may be asked, why should not the house tax be entirely repealed? For this reason: if it were repealed, the benefit would go exclusively to the owners and occupiers of houses of 20*l.* value and upwards; whereas it is desirable that the occupiers of every class of houses should be relieved. In other respects, the effect is practically equivalent to a repeal of the house tax. For instance:—If a parish now has to pay 2000*l.* a year for rates, and 400*l.* for house tax, after the passing of this Bill, it would have to raise 1600*l.* a year only by rates, the difference between that sum and 2000*l.* being covered by the house tax. The relief, therefore, will be very considerable. The aggregate rates of the occupiers will be diminished by the sum which they now pay to the Imperial Exchequer in respect of the house tax.

I have now, I believe, explained to the House all the main points in the proposals of the Government, except one—namely, that in reference to the representation of owners. The Government have had to weigh the various modes by which representation of owners might be secured. The following alternatives were before them:—Plurality of voting, the cumulative vote, or the selection of a certain number of owners by a constituency also composed of owners. None of these alternatives commended themselves to the Government. Plural voting has become generally discredited, and

owners have not exercised much influence under it owing to the defects in registration. Again, the plurality of voting is incompatible with the ballot for obvious reasons. As regards the cumulative vote, the Government feel that much is to be said in its favour. Whatever may be its demerits in party conflicts, it appears to secure that variety of representation which is peculiarly to be desired in local government. But I freely admit that many objections may be urged against it, and the Government have resolved to look in another direction for the means of giving representation to the owner. It is proposed that on every board spending local funds there shall be a certain proportion of justices or of owners, and that, to secure that proportion, the chairmen of the parochial boards of the parishes comprised in the area to be represented should elect so many owners as, with the justices, should make up one-third of the representative board. We further propose that where the parochial board is a sanitary board, and contains more than six members, the qualification of one-third of the members of the board should be that they are owners of property within the parish. However, there is one exception contained in the Bill. Owners have no votes at all in municipal elections. The Government do not wish to weight the Bill with a reform of the municipal franchise. They have consequently determined that, as regards so much of the consolidated rate as represents the borough rate, the occupier should not be entitled to make the deduction from the owner. The Government regret the exception: but it is necessary to enact either that owners should have votes at municipal elections or that they should not be directly liable for any portion of municipal rates.

I will now briefly sum up the proposals contained in the two Bills. It is proposed to consolidate all rates; to have one universal system of deduction; to have one parochial system of elections instead of many; to have an audit covering the whole of the country; to organize the parish; to establish a civil head who would represent the parish in all parochial affairs; to limit the powers of the vestry to deliberative functions, and to transfer the executive functions to a single parochial board; to utilise the chairman of the parochial board in order to elect the representatives of the county financial boards; to extend the provisions of the Sanitary Acts so as to provide for hospitals and other matters not sufficiently provided for at present; to give greater coercive powers to the central authority to carry out the Sanitary Acts; to combine in one department all the business relating to local government, and to provide for the simplification of areas. With regard to finance, we propose to make all hereditaments, both corporeal and incorporeal, visible and invisible, liable to rates; to improve the mode of valuation, to make owners and occupiers each liable for half the rates, and to surrender the house tax in relief of the local rates. Her Majesty's Government trust, notwithstanding the large amount of business to be transacted in the course of this Session, that they will be able to carry through Parliament the measure the provisions of which I have sketched, because it is not only important in itself, but will provide the means for still further legislation, which is at present almost at a standstill for the want of powers necessary to carry it out. I beg to move for leave to bring in the Bills of which I have given Notice.

A SUMMARY of some of the Principal Provisions of the "Rating and Local Government Bill," and the "Rating and House Tax Bill," introduced in the House of Commons by Mr. GOSCHEN on the 3rd of April, 1871.

A. THE first * of these two measures was divided into Ten Parts, each of which dealt with a separate branch of the subject.

Part I. dealt with "Rating."
„ II. „ "Parochial authorities" and "Guardians."
„ III. „ "County authorities."
„ IV. „ "Sanitary authorities."
„ V. „ "Simplification of areas."
„ VI. „ "Central authority."

„ VII. contained the "Supplemental Provisions" necessary to carry out, in administrative details, the structural reforms created by the enactments of the preceding Parts, with the object especially of securing an efficient system of collecting rates, registering owners, and auditing accounts.

„ VIII. contained the "Temporary Provisions" for the adjustment of the enactments of the Bill with those of former laws.

„ IX. regulated the legal proceedings in connection with local elections, and the method of summary procedure.

„ X. interpreted certain terms used in the Bill, and defined certain Acts of Parliament therein referred to.

The enactments of Parts I.–VI. contained the principles upon which the Bill was based, and may be summarised as follows:—

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* This Bill did not apply to Scotland or Ireland, or to the metropolis.

PART I.—"*Rating.*" Clauses 1–6. (Supplemental Provisions, Part VII., Clauses 39–45.)

The Consolidated Rate.

From and after the 5th April, 1872, in place of the various rates* now levied by parochial and other authorities in the shape of poor and other rates, a single rate, to be called the "Annual Consolidated Rate," shall be levied in every parish in England. Out of this consolidated rate there shall be paid to the authorities entitled to demand payment of the same, upon their requisition, all sums which they were heretofore entitled to levy.

Requisition.

At least thirty days before the 5th of April in each year, each of these authorities shall make its requisition upon the chairman of the "parochial board" constituted by the Bill,† in the form of a precept stating the estimated total amount which the authority will require for the ensuing twelvemonth.

Making of Rate.

Having received all the requisitions, the chairman of the parochial board shall, on or soon after the 5th of April in each year, cause to be made and assessed the consolidated rate of a sufficient amount to satisfy the precepts of the parochial and other authorities who have made requisition upon him. The consolidated rate shall be levied in such a number of instalments during the ensuing twelvemonth as the chairman shall fix.

Levy of Rate.

The rate is to be levied by the collector to the parochial board who is appointed under the provisions of the Bill.‡ Before the first instalment of the rate is due, he shall serve on every occupier § of rateable property in the parish a demand note, stating (1) the total amount to be raised, (2) the amount in the £. of the rate, (3) the amount in the £. required in respect of each separate precept, (4) the amount to be paid by the occupier during the whole of the ensuing year, (5) the manner and time of payment.

Liability of Owners for Rates.

With regard to the liability of owners for a part of the consolidated rate, it is enacted that, where any occupier, who has paid any instalment of the rate, pays a rent, in respect of the property on which he is rated, not less than the rateable value, he

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* "Rate," as defined by the 100th clause of the Bill, means only a rate the proceeds of which are applicable to public local purposes, leviable by a public local authority on the basis of an equal poundage assessment of property. The term does not, therefore, include the so-called Water Rates, and Gas Rates, which may in some places be levied by a public local authority, as they are in Manchester by the Corporation, but not upon the basis of an equal poundage assessment of property.

† Part II. Clause 7. ‡ Part II. Clause 7 (7).

§ Clause 4, Parag. (4) provides that "the Poor Rate Assessment and Collection Act, 1869, shall apply to the consolidated rate just as if it consisted wholly of a poor rate." The owner will therefore continue to be rated for tenements below a certain yearly value, and will be allowed the same deduction in respect of the consolidated rate as in that Act provided in respect of the poor rate.

shall be entitled to deduct from the rent *one half* of the sum which he has paid as rate. If the rent paid is less than the rateable value, he may only deduct from each £. of the rent one half of the sum in the £. which he has paid as rate. Again, where any person, receiving rent in respect of any rateable property, also pays rent in respect of the same, he is authorised to deduct from the rent which he pays a sum bearing such proportion to the amount of rate deducted from the rent received by him as the rent paid by him bears to the rent received by him.

Future contracts as to payment of rate.

All future contracts between owner and occupier, by which the latter is deprived of this right of deduction, shall be void.

Existing contracts.

But no deduction shall be made by any occupier in respect of such portion of the rate as he has, *before the passing of the Bill*, contracted with his landlord to pay, or has paid in satisfaction of the precept of a town council.

Precept of the Council of a Borough.

Rating Franchises.

Lastly, "the rating and being rated to the consolidated rate shall, for the purpose of the parliamentary and other franchises, be deemed equivalent to the rating and being rated to the poor rate, and to the payment of such rate."

Part II.—"*Parochial Authorities and Guardians.*" Clauses 7–9. (Supplemental Provisions, Part VII., Clauses 46–52.)

Constitution of Parochial Board.

In every parish * on one of the first seven days of March in each year the vestry shall elect a board, to be called the "Parochial Board," consisting of a chairman, to be chosen by the vestry, and of so many other members as will, with the chairman, make the whole board consist of such a number of members, not less than three or more than twenty, as may be † prescribed in the case of each parish.

Description of powers, &c. of Parochial Board.

The board so elected shall hold office for a twelvemonth, dating from the 5th of April. It shall be a body corporate, with perpetual succession and a common seal, and with power to acquire and hold lands without any license in mortmain. It shall be deemed the superintending authority of the parish, and shall exercise all powers now exerciseable by the vestry in relation to the rating of owners instead of occupiers, and all such other powers of the vestry as shall be delegated to it by

* Part VIII. Clause 83, provides, subject to the provisions of the Bill as to the simplification of areas (*post*, pp. 213) for the case of very small parishes. It enacts —(1) Where the number of persons entitled to constitute a vestry does not exceed *three*, no parochial board or chairman of vestry shall be appointed, but an overseer, as heretofore, to whom shall attach all the powers and duties attached to the parochial board or to the chairman of the parochial board; (2) Where the number of persons entitled to constitute a vestry exceeds *three*, but does not exceed *twelve*, the vestry itself shall form the parochial board and elect a chairman.

† *I.e.* by the Local Government Board.

the vestry. On its first meeting there shall also be vested in it all the rights, duties, liabilities, and real and personal property, which are now vested in or belong to the overseers, the overseers and churchwardens* jointly, the inspectors of lighting and watching, and the surveyors of the highways of the parish.

Appointment of Collector of Rates and other officers.

The parochial board shall appoint a collector for the purpose of collecting the consolidated rate, and such other officers as they may think proper, subject to the approval of the Local Government Board.

Qualification of Chairman.

The chairman of the parochial board must be the owner or occupier of property of a rateable value of not less than forty pounds; and where, as afterwards enacted by the Bill, the parochial board is also a sanitary authority, "not less than one half of the members shall be qualified in the prescribed † manner, so that a higher property qualification be not required than is hereby required in the case of the chairman."

Special qualification where Parochial Board is a sanitary authority.

Election of Parochial Board by vestry.

The vestry by whom the parochial board is elected shall be constituted by all persons in the parish, male and female (not being otherwise legally disqualified), who are either (1) rated for the time being as occupiers to the last annual consolidated rate, or (2) are registered under the provisions of the Bill ‡ as owners of hereditaments in the parish.

The candidates for the parochial board shall be nominated in writing, and, where there are more candidates than are required, the election shall be by *ballot*.

Boards of Guardians.

With regard to *boards of guardians*, it is provided that, where the number of official members is less than one third of the whole number, the chairmen of the parochial boards of the various parishes which constitute the union shall select so many additional members as shall make up the difference between the actual number of official members and the one-third. The "selected" members must be either chairmen of parochial boards or possessed of the necessary property qualification to be such.

Selected members.

Date of office.

Boards of guardians shall come into office on the 5th April in each year, that is, at the same date as the parochial boards.§

Part III.—"*Constitution of County Board.*" Clauses 10–16. (Supplemental Provisions, Part VII., Clauses 53–57.)

The County Board.

There shall be established in every county, for the purpose of managing the administrative business of that county, a County

* Part VII. Clauses 50 and 78. † By the Local Government Board.

‡ Part VII. Clause 46.

§ It may here be pointed out that not the least of the administrative reforms which the Bill aimed at effecting was the substitution, for the present variety of elections of parish officers, of one annual election for all, at the same time, on one registry, with one mode of election, and with the same forms.

Board. It shall consist of (1) the lord-lieutenant, (2) the chairman or chairmen of the quarter sessions of the county, (3) representatives of the justices, (4) representatives of every parish in the county. It shall be a body corporate, and hold office for a twelvemonth, dating from the 5th of April in each year. Constitution.

For the election of the parochial representatives, each petty sessional division of the county shall constitute an electoral division; and the representatives of that division, who must themselves be chairmen of parochial boards of parishes within it, shall be elected by the several chairmen of the parochial boards of the parishes within the division, between the 22nd and 28th of March. The number of the parochial representatives of each division shall, subject to the approval of the Local Government Board, be determined by the justices of the peace for the county in sessions assembled. Parochial representatives.

The representatives of the justices on the county board, who must themselves be justices of the county, shall equal in number the parochial representatives, and shall be chosen by the justices at the first court of quarter sessions in each year. Representatives of Justices.

The candidates at every election, in the case both of the representatives of the justices and of the parochial representatives, shall be nominated in writing, and if there are more candidates than are required, the election shall be by *ballot*. Mode of election.

With regard to the business of the county board, it is enacted that, with the exception of judicial business of all kinds, the appointment of officers of prisons, of the regulation of the government of prisons, of the nomination of visiting justices of prisons, and the making rules with respect to the duties of visiting justices—all of which are reserved exclusively to the justices in quarter sessions assembled—all the duties, powers, liabilities, and property, at present vested in or belonging to the justices of the peace in quarter sessions assembled, or to the clerk of the peace, shall be vested in, or belong to, the county board. The county board shall also be the authority empowered by the Bill to make requisition* on each of the parishes in the county for payment of a sum out of the consolidated rate to be applied to the purposes to which county rate is applicable. Business of County Board. Reservation of Judicial functions. Requisition on Parochial Board.

Part IV.—"*Sanitary Authorities.*" Clauses 17–28. (Supplemental Provisions, Part VII., Clauses 61–64.)

At a date to be fixed by the Local Government Board, but not later than the 5th April, 1872, "Sanitary Districts" of two classes shall be established, *i.e.*—

* See above, under Part I., Clauses 1–6.

Sanitary authorities.

(1) Urban sanitary districts, under urban sanitary authorities.
(2) Rural sanitary districts, under rural sanitary authorities.

Urban sanitary districts shall be—

Urban sanitary districts.

Improvement Act district.

1. Improvement Act district, constituted such either before or after the passing of the Bill, no portion of which forms part of a local government district. Sanitary authority, the improvement commissioners.

Borough.

2. Borough, constituted such either before or after the passing of the Bill, not subject wholly or in part to the jurisdiction of improvement commissioners, and no portion of which forms part of a local government district. Sanitary authority, the town council.

Parish.

3. Parish containing at the time of the passing of the Bill, or at any time after, a population of not less than 3000, according to the census for the time being in force, and not being subject wholly or in part to jurisdiction of improvement commissioners or of a town council, and no portion of which forms part of a local government district. Sanitary authority, the parochial board.

Local Government district.

4. Local government district constituted such either before or after the passing of the Bill, not being co-extensive in area with any Improvement Act district, borough, or parish as above mentioned. Sanitary authority, the local board.

It is further provided that, where an Improvement Act district, a borough, or a parish, is co-extensive with a local government district, such an Improvement Act district, borough, or parish, shall be an urban sanitary district, in which the improvement commissioners, the town council, or the parochial board, as the case may be, and *not* the local board, shall be the sanitary authority.

Rural Sanitary district.

With regard to rural sanitary districts, it is enacted that a union, no part of which is within the limits of an urban sanitary district, shall in itself constitute a rural sanitary district; and where a union is partly within, and partly without, the limits of one or more urban sanitary district or districts, the part of the union which does not lie within the limits of any urban sanitary district shall constitute a rural sanitary district.

Constitution of Sanitary Board in rural sanitary district.

In the case of a rural sanitary district, the presiding authority shall be a "Sanitary Board," which shall be a body corporate holding office for a twelvemonth from the 5th April in each year, and consist of representatives of every parish and outlying part of a parish within the district. These representatives shall be, in the case of a parish, the chairman of the parochial

board and the guardians of the parish; and in the case of an outlying part of a parish—that is, so much of a parish situate partly within and partly without an urban sanitary district as lies without the boundary of that district—the guardian or guardians elected in such outlying part. From and after the first meeting of the sanitary board thus constituted, there shall be vested in it all the duties, rights, liabilities, and property which are now vested in or belong to the various existing authorities which under the provisions of the Bill are superseded by it.* Duties, &c. of Sanitary Board.

Every sanitary authority, whether urban or rural, "shall provide its district with proper apparatus for the disinfection of clothes and other articles, with a proper carriage for the conveyance of infected persons or of persons suspected of being infected, and with hospitals to which persons incapable of taking proper precautions against infection, and affected, or suspected of being affected, with infectious diseases, may be removed." Duties of Sanitary authorities generally.

For the more effectual carrying out of this provision, permission is given for any board of guardians and any sanitary authority to enter into mutual arrangements for the purposes above mentioned. Joint action of Sanitary authorities and Boards of Guardians.

Part V.—"*Simplification of Areas.*" Clauses 29, 30.

The Local Government Board may, after a local inquiry made by a competent officer, with public notice, and with leave to all persons interested to attend and make objections, unite by order several small parishes into one parish, or annex one or more small parish or parishes to a larger parish; and any parish so formed shall be deemed to be one parish for the purposes of the Act. Subject to the same restrictions, the Local Government Board may, by order, divide into two or more parishes, any parish which appears to them inconveniently large, or which overlaps the boundaries of any other local area; and each of such subdivisions of the parish may, by the same or a subsequent order, be annexed to or united with other parishes. Annexation, Union, and Division of Parishes and Districts.

But no parish which has a vestry † consisting of more than fifty persons shall be united with or annexed to any parish except by provisional order, to be confirmed by Parliament. Exception.

With the consent of the Local Government Board, neighbouring parishes may unite for any common purpose not otherwise provided for, such purpose being one with respect to which the parochial board of either parish might act separately. Any Union of neighbouring parishes.

* The "powers, duties, and exemptions," which the sanitary authorities created by this Bill will acquire, were set out in Clause 24.

† The "vestry" was defined in Part II. Clause 7 (12) of the Bill to consist of every person, not otherwise legally disqualified, who (1) is for the time being rated as an occupier in respect of premises occupied by him within the parish, to the last annual consolidated rate leviable in pursuance of this Act; or (2) is for the time being registered in pursuance of this Act as owner of any hereditament within the parish.

such common purpose may be carried into effect by a joint committee, which shall consist of the chairmen of the parochial boards of the united parishes, and of such other persons, being members of the parochial boards of the united parishes, as may be prescribed by the Local Government Board. The joint committee shall have the same powers with regard to carrying out the common purpose as if the joint committee were the parochial board of a single parish. The expenses of carrying into effect such common purpose shall be contributed proportionally by the united parishes, and the joint committee may levy a fund by requisition on these parishes for the purpose of defraying such expenses.

PART VI.—"*The Central Authority.*" Clauses 31–38. (Supplemental Provisions, Part VII., Clauses 58–60.)

Local Government Board.

There shall be established a "Local Government Board," identical in constitution with the present "Poor Law Board," to which shall be transferred (1) all the "powers, duties, and authorities which are now vested in, or exercisable by, or incident to the office of the Poor Law Board"; (2) all the powers, duties, and authorities vested in the Secretary of State for the Home Department in respect of public health, local government, highways and turnpikes, public improvements, markets and fairs, smoke, and baths and wash-houses; (3) all the powers, duties, and authorities now vested in the Privy Council in relation to public health, prevention of disease, and vaccination.

Other provisions.

Besides these general changes in the administrative system proposed by the Bill, the particular enactments which it contained upon the important subjects of the "Registration of Owners" and "Audit of Accounts" ("Supplemental Provisions," Part VII.) may shortly be stated as follows:—

PART VII.—"*Registration of Owners.*" Clause 46.

Registration of Owners.

For the purpose of making a register of owners, the collector shall, at or before the prescribed* time, inquire from the occupier of every rateable hereditament whether he is himself, or if not, who is, the owner of it. Having thus learned the name of the owner, the collector shall enter it in his rate-book, and "the entry so made shall be *primâ facie* evidence of his being

Entry of Owner's name.

* By the Local Government Board.

an owner for the purposes of the Act." If, from any cause, the name of an owner is not so entered, the owner may apply to the collector to make the entry of it, and if he refuses, may apply to a court of summary jurisdiction for a summary order that the register may be rectified in this respect. Appeal.

If the same person is owner and occupier of the same hereditament, he shall, in respect of it, be entitled to vote as occupier only.

PART VII.—"*Audit of Accounts.*" Clauses 67–72.

"The accounts of every authority having power to raise a fund by requisition on the consolidated rate within any area, and of every officer of such authority, shall be audited once at the least in every year at the prescribed * time or times." For this purpose, the central authority shall form audit districts, appoint a paid auditor to each district, and, whenever necessary, appoint a temporary or deputy auditor. The central authority may also order a "special audit." Audit.

The auditor shall hold the audit at the office of the accounting authority, or at some other place sanctioned by the central authority, and shall, at least fourteen days beforehand, issue a notice of the audit in a local newspaper. He shall also send a notice to the accounting authority, who, upon receiving it, shall advertise publicly the time and place of audit, and seven days beforehand shall cause the accounts which are to be audited, and all books and papers therein referred to, to be deposited in their office for the inspection of all persons interested in them. All such persons may take copies of or extracts from the same without fee or reward. Any ratepayer may be present at the audit of any accounts in which he is interested, and may make objection to them. Preliminary proceedings.

In making the audit, the auditor shall proceed as follows:— "He shall see that the accounts have been kept and are presented in proper form; that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority; and he shall ascertain whether all sums received, or which ought to have been received, are brought into account; and he shall examine whether the expenditure is in all cases such as might lawfully be made; and he shall reduce such payments and charges as are exorbitant, shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss, and shall disallow and shall strike out such payments as are not authorised by law; and he shall Method of Audit.

* By the Local Government Board.

add any item wanting in the account, according as he thinks requisite, for the purpose of bringing the account into conformity with the law. He may also, when necessary, alter or otherwise adjust the proportions in which the items are charged to the several parishes on the consolidated rates of which the accounting authority has the power of making requisitions."

Grounds of decision to be stated in writing.

When an auditor allows an item which has been objected to, or makes a disallowance, or surcharge, he shall state the grounds of his doing so in writing in the proper book provided for the purpose.

Legal proceedings.

If any person, whom the auditor has charged with moneys by a certificate under his hand, as prescribed by the Bill, makes default in the payment of these moneys for a longer period than fourteen days after the date of the certificate, the auditor may recover the moneys due from such person in a summary manner; and the costs of any such or further legal proceedings, if not recovered from the person proceeded against, shall be defrayed by the accounting authority.

Appeal against Auditor's decision.

On the other hand, any person who is aggrieved by an auditor's decision may either apply to the Court of Queen's Bench for a writ of *certiorari* under 7 & 8 Vict. c. 101, s. 35, or apply by way of appeal to the Local Government Board.

Production of accounts.

With regard to the production of the accounts, the Bill provided that "the clerk of the accounting authority, or some person authorised by it, and every accounting officer of such authority, shall attend the audit and submit to the auditor the accounts of such authority and officer respectively, together with all books, documents, and vouchers, relating to such accounts."

Summons.

The auditor is further empowered to require by summons in writing the production of all books and papers which he may deem necessary, and may require any persons holding, or accountable for them, to sign a written declaration of their correctness.

The "Temporary Provisions" for the adjustment of the enactments of the Bill and the former Law were contained in Clauses 79–88; "Powers of Authorities entitled to make requisitions to raise money by mortgage," in Clauses 65, 66; "Legal Proceedings" and "Summary Proceedings," Clauses 89–99.

B. The principal provisions of the "Rating and House Tax Bill,"* which Mr. GOSCHEN introduced at the same time as the preceding Bill, may shortly be summarised as follows:—

1. *Rating.*—Clause 4.

Abolition of exemptions.

From and after the passing of the Bill all exemptions from rating, public, local, personal, or private, shall be abolished; and the occupier of every hereditament, corporeal or incorporeal (with the exception of that which is of the nature of a rent-charge), in any parish shall be rateable in respect of such hereditament to the consolidated rate: provided that no person shall be rateable in respect of any church or chapel as is exempt from poor rate under 3 & 4 Will. IV. c. 30. By this enactment crown property will be rated to the consolidated rate as other property.

Rating of Crown property.

2. *Valuation.*—Clauses 5–10.

The following definitions of "annual gross value" and "annual rateable value" are substituted for those now in force.

Annual gross value.

The *annual gross value* of every hereditament shall be the annual rent which a tenant might reasonably be expected, taking one year with another, to pay for it, if the tenant undertook to pay all usual tenant's rates and taxes and the tithe commutation rent-charge, if any; and if the landlord undertook to bear the cost of the repairs and insurance, and all other expenses necessary to maintain the hereditament in a state to command that rent.

Annual rateable value.

The *annual rateable value* shall be estimated by deducting from the gross annual value the probable annual average cost of the repairs, insurance, and other expenses above referred to.

Exception in the case of certain buildings.

When it appears to the assessing authority that, for special reasons, a building cannot be fairly valued according to the annual rent which a tenant might reasonably be expected to pay for it, it shall be valued in the following manner:—

The gross value of any such building shall be a sum equal to *four per cent.* on the capital sum which a purchaser might justly be expected to give for such a building in its actual state and existing mode of occupation. The rateable value shall be the gross value so calculated after making the same deductions as are made in the case of any building valued in the ordinary manner.

* This Bill did not apply to Scotland or Ireland.

Rating of woods and plantations.

Woods and plantations shall be valued at the same standard as they would be if the land were occupied for the ordinary purposes of agriculture.

Rating of mines.

With regard to mines, any person who at the time of the Bill becoming law holds the lease of a mine, and is not liable to be rated to any particular rate in respect of it, "may deduct, from any rent or royalty payable by him, *one half* of every sum payable in respect of a rate which becomes payable by him in respect of the mine during the continuance of the lease."

3. *House Tax.*—Clause 11.

Transfer of house tax to parochial authorities.

From and after a certain date to be fixed by an Order in Council, the housetax shall cease to be payable to the Crown, but shall be levied by, and be payable to, the parochial board in each parish, to be applied by them in reduction of the consolidated rate. This enactment shall apply to the metropolis as well as to the rest of England, and the term consolidated rate in the metropolis shall mean the poor rate.

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